

The Hongkong Telegraph

(ESTABLISHED 1881.)

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May 28 1915, Temperature 6 a.m. 74 2 p.m. 81
Humidity 88 71

May 28 1915, Temperature 6 a.m. 78 2 p.m. 83
Humidity 91 79

WEATHER FORECAST
FAIR
Barometer 29.83

2929 日五十月四

FRIDAY, MAY 28, 1915.

伍 中 國 五 月 廿 五 日 癸 巳

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TO-DAY'S LATEST WAR TELEGRAMS.

RUSSIAN CENTRE BROKEN IN GALICIA.

TERRORISING EFFECT OF WARSHIPS ON THE TURKS.

Italians Make Progress in Austrian Territory.

THE TURCO-GERMAN AGITATION IN PERSIA.

[Reuter's Service to The "Telegraph."]

SUCCESS OF ITALIAN STRATEGY.

TO-DAY'S LATEST WAR TELEGRAMS.

KING OF GREECE RALLIES.

May 28, 9.05 a.m.
Reuter's correspondent at Athens reports that the King has rallied somewhat.

MOSTLY UNTRAINED MEN LEFT AT ADRIANOPLE.

The garrison of Adrianople is being constantly reduced by troops going to the Dardanelles and mostly untrained men are left.

TURKS TERRORISED BY INCESSANT WARSHIP ATTACKS.

May 28, 9.05 a.m.
The Allies reinforcements are constantly arriving and the Turks are becoming terrorised by the incessant attacks of the warships and the veritable rain of fire.

TURKISH DESTROYER SUNK.

May 28, 9.05 a.m.
It is reported that a French submarine near Constantinople, sank a destroyer.

KING OF ITALY'S STIRRING ADDRESS.

May 28, 9.05 a.m.
Reuter's correspondent at Rome reports that the King in a stirring address said: "You are fighting a seasoned enemy, but your indomitable dash will certainly defeat him."

[In the event of telegrams arriving too late for insertion on this page they will be found on the Extra.]

EARLIER TELEGRAMS.

FRENCH COMMUNIQUE.

FURTHER PROGRESS MADE.

May 27, 3.30 a.m.
The Paris evening communique says:—
The British have made a fresh advance in the direction of La Bassée.

The Germans north of Arras continued their desperate efforts to recapture the positions in the district of Angres fighting most violently all day. We gave way at Crow's redoubt but an hour later recaptured the whole position.

Our attacks between this and the Aix Noulette-Souchez road gained a footing in the enemy lines.
We also gained ground on the slopes north-east of Lorette-Chapel, and captured another group of houses at Neuville.

A German aeroplane, flying towards Paris, was driven back by the Paris Air Guard, and caught, and brought down near Soissons, both aviators being killed.

FRUITLESS GERMAN ATTACKS.

May 26, 4.45 p.m.
To-day's communique says:—
The recent checks have driven the Germans to most violent action. Last night the Frenchmen by magnificent courage and tenacity maintained every gain.

The Germans repeatedly and furiously counter-attacked at Angres and also carried out most intense bombardments.
The French occupied almost all the low-lying ground in the region of Dava. The Germans violently but abortively counter-attacked. The Frenchmen, however, continued to advance on the crest north-eastward of Lorette and gained ground near Souchez.

French aviators all along the front showed great activity, especially in throwing heavy bombs, which proved most effective.

A KING IN COMMAND.

May 27, 4.45 a.m.
Reuter's correspondent at Rome reports that King Victor Emmanuel has gone to the front in supreme command of the land and sea forces. The Duke of Genoa has been appointed Lieutenant General during his absence, and has been invested with Royal prerogatives.

ARCHBISHOPS EXHORTATION.

May 27, 4.45 a.m.
The pastoral letter of the Archbishops of Canterbury and York, which will be read in the churches on June 6, calls on all fellow citizens to give their glad and unstinted response to whatever demands the Government decides to make.

WAR TELEGRAMS.

DRINK CONTROL INSTITUTED.

May 27, 4.45 a.m.
Lord D'Abernon, K.C.M.G., is the chairman.

ZEPPELIN RAID ON THE EAST COAST.

May 27, 12.45 p.m.
Zeppelins have raided Southend and dropped bombs. A lady visitor was killed and there was other damage.

TROUBLE IN PERSIA ANTICIPATED.

May 27, 6.35 a.m.
According to Reuter's correspondent at Petrograd in view of the threatening nature of the Turco-German agitation in Persia, especially since the recent return of the Austrian and German Ministers to Teheran, the Russian Government had decided to reinforce the contingents at Kasvin.

AUSTRIA BLOCKADED.

May 27, 3.30 a.m.
The Government of Italy has declared a blockade of the Austrian and Albanian coasts.

GERMAN COMMUNIQUE.

PENETRATION OF GERMAN LINES ADMITTED.

May 26, 6.55 p.m.
A Berlin communique admits that the Indians last night, north-east of Givenchy, captured the German salient, and admits also that white and coloured Frenchmen, in deep formation, penetrated the German lines on the Souchez-Bethune road.

BRITISH COMMUNIQUE.

FIRST ARMY PROGRESS.

May 26, 4.35 p.m.
Field-Marshal Sir John French reports:—
The First Army continues to progress east of Festubert. The Territorial Division last night carried a group of German trenches.

Since May 16 the First Army has pierced the enemy's line on a total front of over three miles. Of this the entire hostile front line system has been captured on a front of 3,200 yards, and on the remaining portion the first and second line trenches are in our possession.

The total number of prisoners in our possession is eight officers and 777 men. Ten machine-guns have been captured as well as a considerable quantity of material and equipment, particulars of which are not yet available.

RUSSIAN COMMUNIQUE.

HARD FIGHT FOR PRZEMYSL.

May 27, 4.45 a.m.
An official communique issued at Petrograd states: The Russians, on the 24th and the 25th, repulsed several attacks on the left bank of the Vistula. A very desperate battle on both banks of the San, between Przemyel and Jaroslav, continued throughout the 25th. The enemy developed a hurricane of artillery fire, and were constantly bringing up large reinforcements between Przemyel and the Great Marshes of the Dniester.

H. M. S. TRIUMPH SUNK.

May 27, 12.50 a.m.
The Admiralty announces that H.M.S. Triumph, while operating in support of the Australians and New Zealanders at Gallipoli, was torpedoed by a submarine and sunk.
Most of the officers and men were saved including the Captain and Commander.

Later.
The Admiralty announces that destroyers and patrolling small craft chased the submarine till dark.

MR. ASQUITH'S INVITATION.

May 26, 11.25 p.m.
At a Unionist conference Mr. Bonar Law read a letter in which Mr. Asquith wrote that he had definitely come to the conclusion that the conduct of the war to a successful and decisive issue could not be effectively carried on except by a Cabinet representing all parties. It was unnecessary to enter into all the reasons—they were sufficiently obvious—which would indicate this as the best solution of the problem of the war. The recognition of this necessity involved no disparagement by him of the splendid services which his colleagues had rendered to the Empire. After consulting with his colleagues, Mr. Bonar Law said that he replied that they would gladly co-operate.

Mr. Bonar Law, Lord Lansdowne and other prominent members of the Unionist Party made speeches in which they said that they were confident that the country would be united to bring the war to a victorious conclusion.

(Continued on page 5.)

TELEGRAMS.

NEWS FOR BUSY MEN.

CONDENSED.

A telegram from Rome says that the King of Italy has gone to the front.

The condition of the King of Greece has taken an unfavourable turn.

Owing to the incessant warship attacks the Turks are becoming terrorised.

The Government have appointed a Central Control Board to deal with the drink problem.

Field-Marshal Sir John French reports that the First Army continues to make progress.

Zeppelins raided Southend and dropped bombs. A lady visitor was killed and there was other damage.

At a Unionist conference Mr. Bonar Law read a letter in which Mr. Asquith invited Unionists to enter the Cabinet.

Owing to the number of troops being sent to Constantinople, the garrison of Adrianople is left with mostly untrained men.

A telegram from Rome says that the Italian Government has declared a blockade on the Austrian and Albanian coasts.

In an address the King of Italy said to his men: "You are fighting a seasoned enemy, but your indomitable dash will certainly defeat him."

The Russian Government in view of the nature of the Turco-German agitation in Persia, have decided to reinforce the contingents at Kasvin.

France views most favourably the new British Cabinet and confidence is expressed that it will bring about greater unity with regard to the war.

The Admiralty announces that H.M.S. Triumph was torpedoed by a submarine and sunk in the Dardanelles. Most of the officers and men were saved.

The American steamer Nebraska was flying large American flags and had her name prominently lettered on both sides when she was torpedoed.

A Petrograd message says that a very desperate battle is raging on both banks of the San between Przemyel and Jaroslav, and continued throughout the 25th.

The Germans admit that the Indians captured a German salient and that white and coloured Frenchmen in close formation penetrated the German lines.

A pastoral letter will be read in the Churches at home on June 6, which calls for all fellow citizens to give unstinted response to whatever demands the Government decide to make.

NEWS.

Among the news items will be found particulars of to-morrow's rifle shoot.

"Our Contemporaries" appears on page 2, Commercial News on page 3, and Log Book on page 6.

This morning a Chinese constable was fined three dollars for assaulting a Portuguese young boy.

In to-day's issue will be found the annual reports of the Tramway Company, and also Messrs. A. S. Watson and Co.

In the Police court this afternoon the case of a seizure of opium found concealed in barrels of resin was remanded by Mr. Wood.

Mr. W. L. Garter delivered an address on utilities, at the University last evening, at a meeting of the Institution of Electrical Engineers.

Mr. W. L. Garter's interesting address on the subject of Municipalisation, which was delivered last evening at the University, is given to-day.

GENERAL NEWS.

Unmarried Mothers of Soldiers' Children.

The War Babies and Mothers' League, 60 South Moulton-street, W., is concerned partly with the welfare of children whose fathers are on active service, and whose mothers are not receiving the separation allowance. When the father of an illegitimate child is killed on active service the separation allowance immediately ceases and a number of the cases on the League's books are of this description. The League has been very successful in bringing together unmarried mothers and the fathers of their children, and has so far been the means of over 150 of these couples being married.

Indian Crop Prospects.

Simla, April 14. A special Government forecast says that the total Indian wheat harvest expected in April and May is equal to ten and a quarter million tons, against eight and a third million tons last year. Some authorities consider the former figure under-estimated, but it is hoped that two million tons will be available for export under Government control, as already explained. Where the new crops are coming into the market, prices are showing a distinct tendency to fall.

American Contract With China Forged.

London, April 15.—A despatch to the *Daily Telegraph* from Peking says:—"Official information obtained here to-day proves that the alleged secret contract between the Bethlehem Steel Works and the Peking Government providing for the construction of a naval base at Santuao in Fukien Province, on which Japan bases her Fukien demands, is a forgery. 'By whom the forgery was made is not given out, but copies of the documents involved are now lodged in the archives of the American Legation here.'"—*Public Ledger*.

The First Canal Builder.

The first canal builder, according to Prof. George A. Barton, of Bryn Mawr, was Naram-Sin, king of Babylonia, 5000 years ago. Professor Barton, while deciphering some of the ancient Sumerian tablets at the University of Pennsylvania Museum, found one which bore the inscription, "the year the divine Naram-Sin opened the mouth of the canal Eriin at Nippur." The translator asserts that the canal was a great engineering feat and gave Nippur a water outlet to the world.

Panama Canal Finances.

Panama, April 18.—Panama's finances have reached a critical state owing to a deficit in the treasury of approximately \$2,000,000, resulting from decreasing revenues and increasing expenditures. The refusal of the United States to permit an increase in import duties is regarded as the worst blow the national treasury has had, as the proposed increases were counted on to wipe out the deficit to a large extent. Other recently adopted revenue measures are not yet in operation and probably will not produce sufficient funds to meet the situation.

Americans Gift of Hospital.

An announcement made by Dr. Richard H. Harte is that the Belgian committee has decided to call the Belgian Red Cross Hospital, the American Field Hospital in Belgium. As a result of the collection of funds in the last six weeks, 500 beds will be ready for the soldiers that fall on Belgian soil. Doctor Harte said that a contribution will buy a bed bearing the name of the donor. The money collected in America will be spent in that portion of Belgium which is not under German rule.

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DIARY OF A GERMAN OFFICER AT TSINGTAO.

The Siege as seen from Inside an Enemy Battery.

There has come into our hands an interesting document from which we propose to publish translated extracts the *N. O. Daily News* of May 20. After the fall of Tsingtao a British officer picked up in the Observation Station at Fort Bismarck, a diary, presumably that of a German gunner, which gives a remarkable account of the life and experience in the Garrison during the attack of the Allies. We make no comment on the entries, save to say that it is clear from many of the statements, that the German policy of official misinformation was not infrequently applied in Tsingtao.

The first entry is dated July 31. It reads as follows:

According to the papers and telegrams, the conflict between Austria and Serbia becomes every day more serious. When Russia joined in, the order was received at Tsingtao to mobilise. As a commencement the background of the sea-batteries was cleared. Beds, mattresses, tables and other articles of furniture were given out from the G. V. as well as from the Victualling Yard.

On July 31 the Marine Artillery manned their works. Shortly afterwards the 3rd. Marine Battalion occupied the Infantry works facing the land. Naturally we were at first very pleased that it was really going to be war. I will now tell you a little about the life in the batteries. The garrison of a battery is about 180 men; the rooms are at present very wet. Water is running down the walls and is coming from the ceiling; in fact everything is wet. This is due to its having rained for the last fourteen days.

Mosquito Attacks.

August 3.—Last night I slept very badly. At 7.30 p.m. the garrison was marched to barracks to sleep. I remained behind in the observation station as the sea is now watched from all positions by day and night. At 9 o'clock I got into my hammock but quickly got out again. I made the discovery that the mosquitoes buzzed round me in swarms. My ears and face were completely covered with these insects, they bit and annoyed me terribly. I remained lying there until 12.30 a.m. but could stick it no longer so got up, picked up my hammock, and threw it out. I then lit my new pipe and lay in the grass till 6 a.m. I then slept like a top. After this I made my breakfast off five fresh Berliners. We were paid to-day. First telegrams about the victories against the Russians received, which gave us great pleasure. This morning we had a parade for cleaning arms. Owing to the wet state of the batteries the small arms rust very quickly. A certain amount of empty paper comes in very useful for cleaning purposes. The side arms were sharpened to-day. August 4.—This morning we had reveille at 5 a.m. and march-

ed to barracks. Breakfast at 6 a.m. Then one hour's artillery duty, after which Articles of War were read. Bathed in the sea at 10 a.m. dinner on return to barracks.

The First of the Emden.

An Austrian cruiser is lying here and will remain during the war. An Italian is also expected, but it is doubtful if she will be able to get through. The whole of our Squadron is not here; only six gunboats and one torpedo-boat, S.M.S. Emden went to sea two days ago but has not returned. The two big cruisers *Scharnhorst* and *Gneisenau* are also at sea. The gunboat *Jaguar* arrived yesterday. She reported that she had been in dock at Shanghai. The dock had been flooded by night, and she had left secretly. The English did not follow her or catch her up. The gunboats are without fighting value, they carry a few small guns which are principally for landing purposes, and can, on account of their small draught, cruise about in the rivers.

August 8.—This evening the Emden brought in an auxiliary cruiser which she had captured outside Vladivostok. These auxiliary cruisers are converted merchant ships and carry a few small guns. Their object is to capture or sink the enemy's merchant ships. The Russian had one officer and eighty men on board; they are now prisoners in the Tsingtao Chinese School. The crews from the gunboats are now on the cruiser looking after her. Yesterday evening she went to sea under the German flag. I hope we shall get some work to do here soon, we don't want to be idle the whole time.

China appears to be very friendly towards us. It is reported that the Chinese in Peking have had a large picture of our German Emperor painted as representing the Mightiest Lord in Europe.

It is reported that sixteen million marks in roubles were found on board the Russian protected cruiser.

August 12.—We have now been fourteen days in the batteries and so far there has been no attack on Tsingtao. As there is plenty of work to do it is not very boring. In each battery are eleven sentries. The garrison is divided into three guards and each guard is on for three hours. We have one night in bed out of every three, and one is expected to be ready for any duty immediately after coming off guard; we are in a perpetual state of perspiration.

Our cruiser Squadron is now fully concentrated. It consists of two big cruisers, three small cruisers, and two armed merchant ships. They will remain permanently at sea. The day before yesterday the following telegram was received from the *Scharnhorst*:

"*Scharnhorst* and *Gneisenau* had a fight with four big English cruisers. Two have sunk and two badly hit have sailed for Hongkong."

August 20.—Yesterday afternoon we went to a cinema at the *Stilwell's Home*. Japan has sent us an ultimatum to leave the *Protectorate* and deliver it over to Japan. This may do for a Russian, but not for a German. I think before Tsingtao is delivered over to Japan, there will not be a German

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left in the place. The women and children were sent into China, probably to Tainanfu. The Reservists, including many volunteers, have arrived from foreign countries. At last the Tsingtao merchants are taking notice of a soldier, up to date they have ignored us. They have sent cigars and magazines to the batteries and the latter, although very old, at least give one something to read. If the Japanese really come they will have a difficult time before they can hoist their flag here. On the land side we are very well protected by the infantry works.

Some places have already been burnt, the big village of Lit'sun is now in flames. There are several coast batteries here, but they have only a few guns. The chief battery is our Bismarck Fort with four 28 centimetre howitzers. From the sea these are in a position which it will be very difficult to hit. Hui-Ishien Huk Battery (Fort "A") is armed with two 24 centimetre guns and three 15 centimetre Naval guns. It is the one nearest the sea. Tsingtao Battery with four 15 centimetre guns is built on a hill like Bismarck Battery. Last night there is Schauenwa (? Fort "O") battery armed with four 24 centimetre guns, built like Fort A on the sea. We have received no more telegrams from Germany so do not know how the war is going on, but we hope for the best.

The Japanese Ultimatum. August 23.—Our position is now serious as the Japanese have demanded the evacuation of Tsingtao. This will never be agreed to. The ultimatum expires at noon to-day. We may, therefore, now expect the Japanese. Yesterday afternoon we received the Holy Sacrament, and it was very solemn and impressive. On the way back to the battery we heard firing. The alarm was at once sounded along the sea-front. The torpedo-boat S. 90 had gone out and is now outside the protection of our coast batteries. Some islands lie just outside the range of the guns and beyond them are two small

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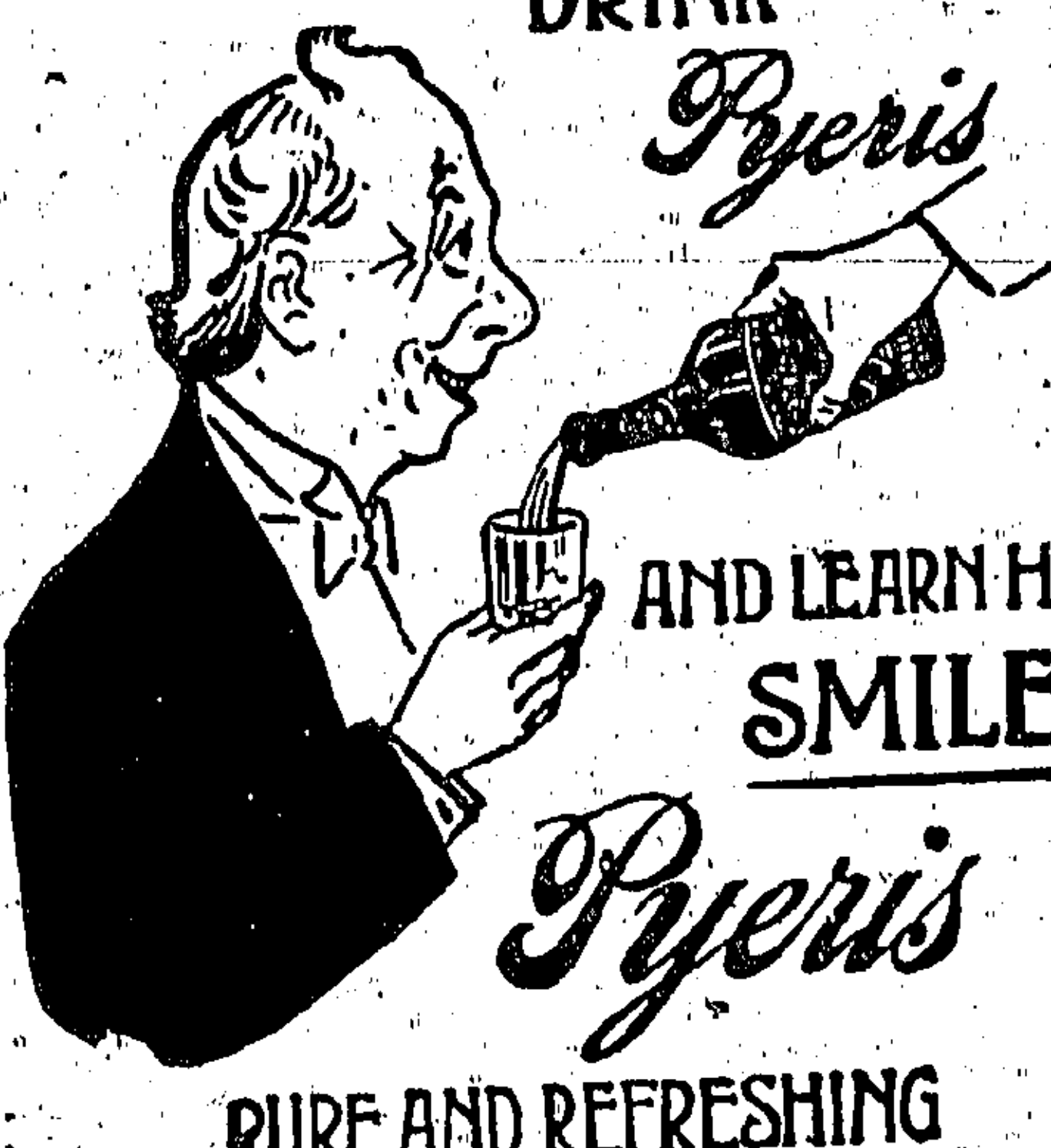
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The "Hongkong Telegraph" is now on sale at, and will be delivered to subscribers by, the Dairy Farm Company, Ltd., Shamen, Canton, who have been appointed our agents there.

By Order,

"HONGKONG TELEGRAPH."

The Hongkong Telegraph

HONGKONG, FRIDAY, MAY 28, 1915.

THE DIRECTOR OF EDUCATION'S REPORT.

The Report of the Director of Education for 1914, which was presented at the meeting of the Legislative Council yesterday, is a little more encouraging than its predecessors. In a business colony one not unnaturally looks at the expenses of any system or department first, and then compares the money laid out with the results achieved. The figures in this case are simple. After deducting school fees, Hongkong education last year cost \$216,848, and the report adds that this amount is the largest (by nearly \$20,000) spent in any single year. The total number of pupils receiving instruction is 19,381, omitting those for the Police School and the Uncontrolled Schools of the New Territory.

Details are given, in connection with the year's work, of the principal schools under Government control, other schools being summarised as "English Private," "Vernacular Private," etc. The discipline all round seems to be good and, in several cases, there is a gratifying increase in enthusiasm where games are concerned. In one or two instances extracts from the headmaster's own report are given, and inasmuch as it is he who, presumably, sees more of the pupils than outside examiners can hope to see, it is perhaps not unfair to quote from them. In the case of the Victoria British School we find: "The examination held in December showed a general improvement in the work, especially on the girls' side. Most of the boys in the Upper School are not yet up to the mark and require systematic drilling in the elementary subjects, Arithmetic, Writing, Spelling, Geography, History, Grammar, Geometry and Algebra being rather weak. Composition and literature were good, although some of the ideas were crudely expressed. The Scripture paper evidently was too much for most of the boys. Singing has been carefully taught." Glancing through this summary up, one may well ask what were the subjects in which the pupils did succeed in giving satisfaction? As regards Queen's College, the Director of Education is charitably ready to make some allowance for the boys, and goes so far as to suggest that the Acting Headmaster "is perhaps rather severe in his criticisms." The said criticisms include: "English is poor and Mathematics only fair," while the Translation Master adds that "more study of English and Chinese is needed in order to make the students proficient in translation."

We have singled out these two schools because one is responsible for the education of the British children of the Colony and the other is what might be termed the official school. We have often felt obliged, in the interest of our readers, to criticise the educational methods in vogue in Hongkong, and it is with some reluctance that we now touch on the subject again. In fairness, it should be said that the state of education in the Colony at the present moment calls for less in the way of adverse comment than it has done before; but, from the testimony of the two schoolmasters quoted above, it is tolerably apparent that all is not yet right; and even had these gentlemen been less frank, the testimony of our own eyes and ears would be sufficient to convince us. In grants, salaries, upkeep of premises, etc., the Colony has spent well over two hundred thousand dollars (over and above seventy thousand dollars received in fees). Is it getting its money's worth when it is admitted that the English and Chinese in one of the leading schools is not satisfactory? When a Chinese sends his son to a school like Queen's College, it is on the understanding that the boy shall receive proper instruction, before all things, in English and in the classics of his own language. These things are of more importance to him than the boy's acquiring a smattering of a variety of subjects. Since it is he who has to pay, he may well feel that he is entitled to a proper return for his money; but, until the masters and examiners are able to speak in stronger terms of praise than is the case at present, he cannot be said to be getting it.

Afforestation.

If our readers have followed the Annual Reports for 1914 presented by the various Government departments, they will agree that, taken as a whole, these show definite signs that the Colony is waking up all round. The Botanical and Forestry Department has never been among the serious offenders and its minor lapses have been more than covered by the really useful work which it has been accomplishing for years past. Its latest Report shows that it has been very far from idle of late, and that its year's record is a worthy successor to previous ones. The men of our grandfathers' days who came here in the early 'forties found the island of Hongkong a barren rock, and a much of what is now called the New Territory no better; and when we remember that fact we no longer have any need to ask what the Botanical Department has done.

An Excellent Report.

The art of afforestation is one of the most valuable that the Britisher has taught in the various parts of the world which he has been called upon to colonise; and though the Chinese are more sensible and less thrifless in their attitude towards trees than the other native races with whom our colonists have had to come in contact, it did not occur even to them that bid and scanty soil could be made to do such work as it has done on this island, or that there was any possible connection between afforestation and rainfall. Nor did they, until they were taught by the Hongkong Botanical Department, understand the vital necessity of an unremitting war on caterpillars and other pests. Last year happens to have been a particularly bad year for these, and we read that, in the course of six weeks, no fewer than nineteen tons of caterpillars were collected and destroyed. Planting, we notice, is still going splendidly ahead on both sides of the harbour, notably round about Fanling, at Tytam and at Aberdeen. A word of congratulation where the general upkeep of the Botanical Gardens is concerned would not be misplaced here. Our Gardens are one of the beauty spots of this quarter of the world, and are the finer and the rarer from the fact that the climate permits of co-existence of tropical and Home growths. That they are not appreciated by the European public and are mere lounging places for idle Chinese is no fault of a Department that has honestly done its best to make them the success which from a botanical point of view, they really are.

The Drink Question Once More.

Among to-day's telegrams we notice (1) that the Government has appointed a Central Control Board to deal with the drink problem in the armament areas, and (2) that a pastoral, signed by the Archbishop of Canterbury and York, calls upon the public to give its "glad and unstinted support to whatever demands the Government decide to make." Thus we have two stout strings pulling at the difficulty, and provided a third—that of faddism—is kept out, we have every hope that the public will take a loyal and a practical view of the situation. An appeal which combines dignity with common sense—such as the Archbishop's—are doubtless making—will affect many hundreds or thousands of people who would not so readily listen to a purely political and secular chain of reasoning; and, conversely, the recommendations of the Governmental Board of Control will weigh with other hundreds or thousands of persons who might perhaps not listen to the Archbishop. Between the two influences, most, if not all, of the really thinking public will be made to see that, in asking them to co-operate in the lessening of the drink evil at a time like this, the State is but urging them to show that they are patriotic in deed as well as in word; and we do not doubt for a moment that a reasonable and amicable adjustment of the matter will be arrived at without great difficulty.

DAY BY DAY.

"THE GOAL OF EVOLUTION IS SELF-CONQUEST."

The Weather:
Lower level 8 a.m. Temp. 76; fine.
At the Peak 8 a.m. Temp. 68; clear.

Count the Columns.

Yesterday the Telegraph published 35½ columns of solid reading matter. To-day there will be 37 published.

The Mails.
Siberian Mail.—Dues per s.s. Amazona to-day.
American Mail.—Dues per s.s. Chiyo Maru to-morrow.
Aldenhams to-day at 10 a.m.
French Mail.—Closes per s.s. Amazona to-morrow at noon.
Siberian Mail.—Closes per s.s. Kanchow to-morrow at 4 p.m.

Up to the Minute—Share Market News.

Closing prices:—
Indo-China Steam Navigation Co. Ltd.—\$93, sales.
Shanghai Cottons in Shanghai.—Tls. 99, buyers.
Douglas Steamship Co. Ltd.—\$61, buyers.
Star Ferry Co. Ltd.—\$37, sales ex div. sellers.
Rambas.—\$3.80, buyers.
Shanghai Look and Eng. Co. Ltd.—\$11, buyers.
Shanghai and Hongkew.—W. Co. Ltd. 80.
China Sugar Refining Co. Ltd.—\$110, sellers.
Ewos.—Tls. 156, buyers.
Green Island Cement Co. Ltd.—\$6.85, buyers.
Hongkong Tramway Co. Ltd.—5.10, buyers.
Steamboats.—\$23, buyers.
Langkats.—Tls. 41, buyers.

The Dollar.
The rate of the dollar on demand to-day is 9.13/16d.

To-day's Anniversary.
To-day is the 51st anniversary of the Greek annexation of the Ionian Islands.

Catholic Cathedral Special Service.

We are requested by Bishop Pozzoni to state that a special service for the restoration of peace will be held at the Cathedral of the Immaculate Conception on Friday, 28th inst., at 6 p.m., which all the members of the Catholic Community are invited to attend.

Memorandum of Cargo.
The following memorandum of cargo was shipped, per P. & O. s.s. Nellore, Voyage 522, which sailed on May 25, London: 21,344 Chests Tea, 1 C/s, China; 100 Casks Ginger, 15 Pkgs. Govt. Stores, Marseilles; 12 bales Human hair, 40 bales Raw Silk. Port aid: 5 C/s Glass Bangles.

Another Muzzle Prosecution.
This morning in the Police Court, Mr. Hastings of 107, The Peak, of Messrs. Hastings and Hastings, was summoned for allowing his dog abroad without a muzzle and also for keeping it without having a licence.

Mr. Cow appeared for the defendant and produced a current licence and on that the second summons was dismissed. The defendant on the other was fined five dollars.

The Costliness of Marriage.
An unusual excuse, was given to the magistrate this morning in a case where a goldsmith was charged with embezzling two quantities of gold on different dates. The defendant, against whom Mr. Gardiner appeared for the prosecution, pleaded guilty and explained that he had been badly in need of the money by reason of the fact that he had been recently married. He was sent to prison for six months with hard labour.

TYPHOON WARNING.

The following Typhoon Warning was received from the American Consulate General Hongkong—The telegram quoted below was received from the Manila Observatory at 1 p.m. May 28, 1915. Depression Northern part China Sea advancing North-eastward.

NOTES ON THE CRISIS.

OUR PROGRESS IN THE WEST.

The Loss of the Triumph.

The sinking of the Triumph is a loss which touches Hongkong with a peculiar closeness. She was, as it were, "our" battleship; her officers and men were known throughout the Colony and she herself was the flagship for this Station during the early days of the war. She did admirable work at Tsing-tu and, on reaching the Dardanelles, lost no time in adding to her record. Another point of interest is that two of her officers (R.N.R.) were Chin Coast merchant marine officers. When she came to Hongkong as a depot ship she was already regarded as "on the shelf" but, when called into action, she quickly showed her enemies that there was quite an inconvenient amount of life and of fight left in her. It is coming to know that most of her lieutenants and men were saved.

Piercing the German Lines.

The news from the western front is a happy and promising sequel to what we have already received this week. The most interesting fact is, perhaps, the German admission that the Indians have captured a salient at Givenchy and that French and native troops have penetrated the enemy's line. When Germany begins to make admissions, conclusions are not difficult to arrive at. From the fury with which the Germans have been counter-attacking round about Souchez and the Notre Dame de Lorette heights, it is clear that they regarded the loss of positions there as of a most serious nature. Of their further losses, Sir John French gives most encouraging particulars. Another French communiqué speaks of an advance by our men in the direction of La Bassée, and of additional gains by the French on the Lorette slopes. Aviation results, too, are satisfactory, for, while the French aircraft are particularly active and are successfully dropping bombs, an enemy aeroplane, which had rashly ventured on the road to Paris, was brought down near Soissons.

Italy's Activity.

The Italians are determined to make up for lost time. The King himself has taken supreme command of land and sea forces, and a blockade of the Austrian coast has begun. The general enthusiasm, from the Throne downwards, continues. King Victor Emmanuel's stirring address to the troops reminds them that they are fighting a seasoned enemy whom, nevertheless, their "indomitable dash" will certainly defeat. "Dash" is a quality which the Latins share with the Celts, and with that on one side of them and British coolness and resourcefulness and obstinacy on the other, the more heavy-witted Austrians and Germans are indeed ill placed.

The Dardanelles.

Compensation for the loss of the Triumph lies in the statement, subsequently received, that the Adrianople garrison is being constantly reduced, owing to the drain on Turkish resources made by the successes of the Allies. "The Turks are becoming terrorised," says Reuter. We know that already. It would be absurd to deny that they have some magnificent fighting stuff among them. Their trained troops are generally acknowledged by the military experts of other countries to be magnificent; but, this notwithstanding, they are not a military people. They keep certain good men to fight for them, but when these are put out of action they have few to fill their places. The rank and file are no fonder of war than they are of work; hence the desertions that one hears of.

MUNICIPALISATION.

Hongkong Engineers at the University.

At the University, last evening, Mr. W. L. Carter, delivered an address at a meeting of the Institution of Electrical Engineers, Hongkong local centre dealing with utilities, in the course of which he said I would beg you to remember that my object is a full and frank discussion of the future of our industry in the vast field of China. I think it is an accepted fact that foreign capital must necessarily be employed for the exploitation of the electrical or any other industry on a large scale and yet such capital will certainly be withheld until it is adequately protected from the ignorance of the people and the time-honoured cupidity of the official classes. On the other hand the people of China, although guided by a more or less blind instinct are wise in their objection to allowing great financial interests to grow up beyond their control.

It is becoming increasingly difficult to draw any hard and fast line between public service and private enterprise and this is primarily due to the organisation of Labour. Any trade dispute is now liable to throw out of employment large masses of the population and, as it is intended it should, to strike heavily the long suffering consumer. The organisation and conduct of enterprises which were formerly regarded as purely private ventures are fast becoming matters of national importance. There is a large school of thought both in England and America which is in favour of the State acquisition of railways and mines and even of enough the people of China, rather than the central Government, show a strong inclination to retain the railways and mines in the hands of the Provincial Government, even at the cost of all immediate prospect of development.

If I turn now to the consideration of public services proper we must keep in view those industries that are becoming of national interest and which in a new field such as China may be considered as public services from the outset. I mean mines and things of that sort. If the history of the recognised public services be examined it is found that private enterprise has almost invariably preceded that of the State or Municipality and that even such services as roadmaking, disposal of sewage and water supply have only been taken out of private hands in a tardy and partial manner. It is now generally recognised that such undertakings as these should be carried on by the State because under existing circumstances it is very difficult for private enterprise to obtain the necessary funds, but should such conditions prevail that the State should be in a similar or even greater difficulty in this respect and provided that satisfactory conditions can be established between the public and the corporation there is no valid reason why even these services should not be left to private enterprise.

Such services as these and the supply of electricity and gas, telephone and telegraph service and even railway and tramway undertakings are styled in America "Public Utilities" or even more concisely "Utilities" and it will be convenient to use this brief and expressive Americanism. From a purely engineering point of view it is unnecessary to elaborate the statement that Utilities such as I have mentioned should not be carried on by more than one authority in any one district and it is due to the fact that in America this has been more generally accepted than in England that the Utilities of that country have reached a higher level as regards efficiency than is the case with us. The English plan for curbing the obvious evils that are inherent in uncontrolled monopolies has been the introduction of competition and this has been carried to such an extent that the very word monopoly seems a thing of evil. Enterprise and efficiency are undoubtedly throttled by this system and al-

though the service rendered may be apparently cheaper it is correspondingly inferior.

In the case of railways and tramways serving the same districts a period of out-throat competition is speedily followed by working agreements which, whilst doing away with the illusory benefits of competition, retain most of the evils of uneconomical operation and inflated capital charges.

The Commonwealth Edison Company of Chicago have a maximum load of 230,000 K. W. The full development of the traction load in Chicago has brought the capital cost per K. W. down to \$69 as against the London figure of \$80.

The lecturer continued:—A third and powerful influence, as far as National Services are concerned is that Government accounts are really only cash accounts which do not pretend to show more than how money voted has been spent. Commercial accounts are nonexistent, or, in a few instances where they have been attempted, very imperfect. The difficulties of conducting an undertaking such as the British Post Office on these lines was well brought out in a paper recently read by Sir Charles King, C.B., Comptroller and Accountant General, before the Telegraph and Telephone Society of London. He points out that the Post Office balance sheet for the last year, as submitted to Parliament, showed three totals:—Postal Services \$21,750,000, Telegraph Services \$3,100,000, Telephone Services \$6,900,000 and upon the Expenditure side one Grand Total of \$26,227,000; the difference indicating a net revenue of about 5 1/2 millions.

These figures give no indication as to what proportion of the net revenue accrues from each of the three Services and make no reference to large sums expended by other Government Departments for work done for the Post Office. What is still more misleading is allowance is made in respect of Capital Charges. The treatment of Capital is the most serious default in Government accounting and yet, as Sir Charles King points out, the preservation of the Capital entrusted to them, is the primary duty of the Directors of a Company.

The Postal Service does not require any considerable capital expenditure, land and buildings being the only considerable item up to the present that are met out of the Revenue. The Post Office tube railway under London, will of course require special provision.

Turning to the Telegraph Service the valuation of the plant, by the Engineer in Chief in 1911-12 showed the huge loss of about 21 3/4 millions sterling. This was shown in the Balance Sheet dated March 31st, 1912, and with the sanction of Parliament was not carried forward as a debit to the ensuing year. Having passed through bankruptcy in this magnificent manner we might have reasonably expected a more satisfactory result in the future, but alas! the accounts for the year 1912-13 show a net loss on the Telegraphs of \$1,231,000, and no real effort is apparent to improve this state of affairs. The substitution of the telephone for the Suburban and Village Telegraph Operator and his instruments is going on and should be pushed, but a more important report would appear to be the raising of the rates for Press telegrams to a reasonable figure. The total receipts for Press telegrams for last year was only \$140,619 and it is quite evident our Government subsidize the Press to no mean extent. That sum seems to me to be an extraordinary small one.

The business of the National Telephone Company was transferred to the Post Office at the end of the year 1911 and for that year the royalty payable by the Company to the Post Office and which was 10 per cent of the gross receipts amounted to \$353,700. The Company's position was so sound that for some years before the transfer the dividend, upon the ordinary shares was 5 per cent. The Capital was \$15,300,000. The Post Office have regarded this royalty as revenue earned by their competing undertaking and were thus enabled to show a surplus of \$37,110 for the year 1911-12. It would have been

(Continued on Extra.)

WAR TELEGRAMS.

(Continued from page 1.)

FURTHER GOVERNMENT APPOINTMENTS.

May 28, 9.10 p.m.

The appointments outside the Cabinet are:—
Postmaster-General: the Right Hon. Herbert Samuel.
Solicitor General: the Right Hon. F. E. Smith, K.C.
Secretary to the Treasury: the Hon. E. S. Montagu.

THE NEBRASKAN: MISTAKE INCONCEIVABLE.

May 28, 8.55 p.m.

The Nebraska, was flying a large American flag and was prominently lettered on both sides. It is inconceivable that the submarine was ignorant of the nationality of the vessel as it was a clear and bright evening at the time of the torpedoing.

HEALTH OF THE KING OF GREECE.

May 28, 8.55 p.m.

According to Reuter's correspondent at Athens the condition of the King has taken an unfavourable turn.

OUR NEW ALLY COMPLIMENTED.

May 28, 8.10 p.m.

Mr. Asquith has telegraphed to Signor Salandra an expression of the happiness of Great Britain that a long-standing friendship has ripened into more intimate relationship. The Italians had always stood for freedom and the great ideals of humanity, and Mr. Asquith says that Great Britain knows the value of the Italian army and navy will make the final victory more speedy and more sure. He was proud that Italy had joined the Allies.

Signor Salandra replied thanking Mr. Asquith for his noble words and assuring him that Italy wished, above all, the establishment of a future era of liberty and peace for Europe based on respect for the highest principles of nationality. He also reiterates Anglo-Italian friendship.

RACING ABANDONED.

May 27, 12.00 p.m.

All racing has been abandoned with the exception of the Newmarket meetings as cabled on May 19 and 20.

COMPANY REPORT.

A. S. Watson and Co. Limited.

Report of the General Managers for the year ending 31st December, 1914, for presentation to the shareholders at the thirtieth annual ordinary general meeting of the Company (since its registration) to be held at the Hongkong Hotel on Thursday, the 3rd June, 1915, at noon.

Gentlemen,—We beg to lay before you a statement of the Company's business with a balance sheet for the year ending the 31st Dec. 1914.

The net profits of the Company for the twelve months under review, after paying all charges, including the salary of the General Managers, and providing for all bad and doubtful debts, allowing for loss on subsidiary coins, the payment of auditors' fees \$500, and including \$809.80 unclaimed dividends forfeited, amount to \$101,113.68.

To which has to be added the balance brought forward from the previous year 1-114.68

\$102,228.34

From this there has to be deducted:—

General Managers Commission of 5 per cent. on the net profits for the year as per Article 80 of the Company's Articles of Association ... \$ 5,655.68

Remuneration of the Consulting Committee as per Article 92 ... 2,000.00

7,655.68

Leaving available for appropriation ... \$95,172.66

We propose to pay a dividend of 8 per cent., which will absorb ... 54,000.00

To place in Reserve Fund ... 10,053.31

Write off Building Improvements, Furniture, Fittings, Utensils of Trade ... \$12,400

Write off Aerated Water and other Plant and Machinery 12,500
Write off Steam Launch, Steam Lighter, Water Boats and Motor Lorry ... 5,100

And carry forward to 1915 account ... 1,114.35

\$95,172.66

During the year we paid off the mortgage on remaining portion of Section D of Inland Lot No. 1028 and the buildings thereon in full.

Reserve Fund.—This has been increased by \$5,003.17, which amount represents a settlement in full of our claims against the Chinese Government in connection with losses sustained at Ching Kong, Hankow, and Chinwan-fu, referred to in the Reports for the years 1911 and 1912 respectively. Subject to the approval of the shareholders it is proposed as above stated to place a further sum of \$10,053.31 to this Fund which would then stand at \$170,000.

Consulting Committee.—The existing Committee consists of Hon. Sir C. P. Chater, O.M.G. Mr. J. Scott Harston, Dr. J. W. Noble, Hon. Mr. Lau Chi Pak, and Mr. H. P. White. The last named gentleman having rejoined the Committee on his return to the Colony his appointment requires your confirmation, as also does that of Hon. Lau Chi Pak, who has recently accepted an invitation to join.

Auditors.—The Company's accounts have been audited by Mr. C. Bernard Brown, A.C.A., and Mr. E. J. Chapman, the latter acting for Mr. Francis Maitland during his absence from the Colony. Mr. Francis Maitland and Mr. C. Bernard Brown, A.C.A., offer themselves for re-election.

JOHN D. HUMPHREYS & SON, General Managers.

Hong Kong 25th May, 1915.

LIABILITIES.

Capital ... \$900,000.00

Reserve Fund as per last account ... 154,938.52

Add Claims against Chinese Government paid during the year ... 5,003.17

\$159,941.69

Local and General Liabilities in the East & in America 168,834.91

Local and General Liabilities in London ... 28,990.39

\$188,825.30

Mortgage on Shamsen Lot No. 74, Canton and the Buildings thereon ... 45,000.00

Advance, as a gift Mortgage (up to \$125,000) on Marine Lot No. 293 and the Buildings thereon, and Kowloon Inland Lot No. 120 and the buildings thereon ... 40,000.00

\$85,000.00

Bills Payable, Hongkong and China ... 107,830.72

Unclaimed Dividends 3,050.80

Security Deposits from Staff ... 18,750.00

Profit and Loss Account: Forward from 1913 ... 1,114.68

Account ... 101,113.68

Net Profit 1914 ... 102,228.34

\$1,562,628.65

ASSETS.

Total Stocks in Trade 780,013.13

Building Improvements, Furniture, Fittings and Trade Utensils at Hongkong, Canton, Amoy, Tientsin, and Shanghai, and at Native Branches:—As per last Account ... \$87,793.14

Written off for depreciation in May, 1914 ... 11,000.00

\$56,793.14

Added during 1914 ... 12,405.51

\$69,198.65

Aerated Water and other Machinery and Plant, at Hongkong, Canton, Amoy and Shanghai:—As per last Account ... \$101,527.49

Written off for depreciation in May, 1914 ... 13,000.00

\$88,527.49

Added during 1914 ... 31,341.25

\$119,868.72

Steam Launch, Steam Lighter, Motor Junk, Water Boats, and Motor Lorry:—As per last Account ... \$37,483.72

Written off for depreciation in May 1914 ... 6,000.00

\$31,483.72

Added during 1914 ... 915.26

\$32,398.98

Good Debts due from Customers ... 167,822.76

Sundry Debtors ... 31,066.06

Cash in hand ... \$12,454.98

Cash at Bank ... 3,041.37

15,498.35

Fire Insurance Premiums and Licences expired ... 6,003.61

Section E of Inland Lot No. 19 and the Buildings thereon 80,000.00

Kowloon Inland Lot No. 1208 and the Buildings thereon 27,500.00

Marine Lot No. 293 and the Buildings thereon:—

As per last Account ... \$155,859.35

Expended during 1914 ... 5,385.83

161,245.18

Remaining Portion of Section D of Inland Lot No. 1028 and the Buildings thereon:—

As per last account ... \$18,500.00

Expended during 1914 ... 2,267.21

20,767.21

Shamsen Lot No. 74 and the Buildings thereon, Canton ... 62,000.00

Extra Concession Lot No. 73 and the Buildings thereon Canton ... 9,068.00

340,578.39

\$1,562,628.65

Profit and Loss.

To Balance ... 102,228.34

\$102,228.34

Contra.

By Balance from 1913 account ... \$ 1,114.68

By Net Profit 1914 account ... 101,113.68

\$1,114.68

DAIRY FARM NEWS.

BUTTER & CHEESE.

Owing to the abnormal prices ruling at present in Australia for Butter, and the rise in the price of Canadian Stilton Cheese, we have been compelled to advance our retail prices to the following:—

DAISY BUTTER ... \$1.10 per lb.

DAIRYMAID ... 1.00

BUTTERCUP90

PASTRY80

CHEESE70

These prices have been approved by the Food Committee and will come into force on and after the 24th instant.

RIFLE LEAGUE CHAMPIONSHIP MATCH.

H. M. Dockyard, H.K.V.R. and Talkoo.

The following will represent the Talkoo Rifle Club to-morrow at King's Park Range:—

Lieut. J. D. Danby, Messrs. J. Simpson, H. T. Hest, W. J. Eldridge, D. Lyle, T. Grimshaw, A. Nicol, and W. F. Bassford, with A. Whitelaw and G. Miller as Reserves. Mr. W. J. Hill is Captain of the team.

Firing will commence at 2.45 p.m.

CHINESE MERCHANTS IN AMERICA.

Chinese merchants in America will ask Uncle Sam's permission to bring their wives into this country. At least, that's what several of their number who attended the fifth annual convention of the On Loong Tong at 918 Race street, said.

The On Loong Tong is a Chinese merchants' association, and representatives from many big cities are here for the convention. A Chinese band played Chinese music outside the meeting place, and the first item on the programme took the 200 merchants around a tea table.

Although the deliberations were in Chinese, the convention press agent interpreted enough to tell the reporters that the merchants want to bring their wives over from the Celestial empire. At the rate the Chinese are returning to their own country from America nowadays, he said, the race in the United States will be extinct in nineteen years.

Another plan discussed by the convention was the founding of a fund to extend credit to poor Chinese in America. So Ho Scon, of Boston, is president of the On Loong Tong Chinese Merchants' Association, and Charles Fong, of this city, is secretary.—North American.

\$102,228.34

J. SCOTT HARSTON, Consulting O.P. CHATER, Committee. J. A. TARRANT, Secretary. JOHN D. HUMPHREYS & SON, General Managers.

In accordance with the provisions of the Companies Ordinance, 1911, we report to the shareholders of A. S. Watson and Co., Ltd., that we have examined the above Balance Sheet with the books, accounts, vouchers and various securities, and have found it to be in accordance therewith and with the returns from the different branches.

We have received all the information and explanation we have required. The Books at Hongkong are as certified by the General Managers, and those at the various branches by the Company's branch managers.

In our opinion, such Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs according to the best of our information and the explanations given us and as shown by the books of the Company.

C. BERNARD BROWN, Auditor. J. CHAPMAN, Auditor. Hongkong, 25th May, 1915.

HARBOUR OFFENCES.

Before Commander C. W. Beckwith R.N., at the Marine Court this morning, Lance Sergeant W. R. Sutton, charged three boat-people with unlawfully failing to keep the yulps of their boats out of the water, or rigged so as not to project out board in the harbour on the 21st inst. Defendants were fined \$5 each.

P. C. Mc Fall charged a boatman with unlawfully disobeying the order of the Harbour Master, by moving about the harbour during prohibited hours on the 27th inst., without a special permit from the officer in charge of the Examination Service. A fine of \$5 was imposed.

Acting Lance Sergeant John Moss charged a boatman with unlawfully carrying eight passengers in excess of the number allowed by his licence in the harbour on the 27th inst. Defendant was fined \$5.

Lance Sergeant W. R. Sutton charged two boatmen with unlawfully approaching within 150 yards of Stonecutters Island on the 18th inst., contrary to regulations laid down by the Harbour Master. The first defendant was fined \$5, while the other was sent to goal for two weeks with hard labour.

LANGKAT OUTPUT.

Messrs. Wright and Hornby advise us that the Langkat output for the current month is as follows:—

May	1	...	...	Tons	342
"	2	...	...	"	379
"	3	...	...	"	324
"	4	...	...	"	369
"	5	...	...	"	330
"	6	...	...	"	389
"	7	...	...	"	362
"	8	...	...	"	357
"	9	...	...	"	356
"	10	...	...	"	419
"	11	...	...	"	366
"	12	...	...	"	332
"	13	...	...	"	327
"	14	...	...	"	328
"	15	...	...	"	311
"	16	...	...	"	316
"	17	...	...	"	373
"	18	...	...	"	320
"	19	...	...	"	346
"	20	...	...	"	334
"	21	...	...	"	414
"	22	...	...	"	411
"	23	...	...	"	394
"	24	...	...	"	357
"	25	...	...	"	294
"	26	...	...	"	334
"	27	...	...	"	313

Daily average 351.74

Russians May Get Through.

Copenhagen. Commenting on the events surrounding the capture of the Uzak Pass by the Russians, Major Morant, writing in the Berliner Tagelatt, says:—"The Russians will not break through at this point, but whether they will be able to break through anywhere is a question of figures. Austria is fighting desperately, and is concentrating all her energy in this district, and nobody should doubt that reinforcements in the form of fresh troops will be sent in time to prevent any breaking through on the part of the Russians."

B.V.D.
COAT CUT UNDERSHIRTS
\$1.50, \$2.50 Each.
KNEE LENGTH DRAWERS
\$1.50, \$2.50 Per Pair.
LOOSE FITTING UNION SUITS
\$3.00 Per Suit.
SLEEPING SUITS
SHORT SLEEVES, KNEE LENGTH.
\$3.00, \$5.50 Per Suit.
ILLUSTRATED BOOKLET ON APPLICATION.
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Men's Wear Specialists.
16 DES VŒUX ROAD 16

WM. POWELL LTD.
ARE SHOWING
BABY CARRIAGES
LATEST MODELS.
WOOD OR CANE BODIES
WIRED ON TYRES, WELL UPHOLSTERED,
PLEASING & DURABLE COLOURS.

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The French Jewellery House.
Grand Assortment in
WRIST WATCHES.
PRICES RIGHT.
As DIAMOND MERCHANTS we are LEADING in the East.

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SUPPLY YOU WITH MUSIC FOR EVERY MOOD.
CLASSICAL, OPERATIC, SONG
and DANCE.
ANDERSON MUSIC CO., LTD.
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"JEWEL" 6, Des Vœux Rd, Tel. 1322

THE DISTILLERS COMPANY'S
DRY AND OLD TOM, LONDON GINS.

SHIPPING

THOS. COOK & SON,
Tourist, Steamship and Forwarding Agents,
Bankers, &c.

Head Office for the Far East:—16, DES VŒUX ROAD, HONGKONG. SHANGHAI: 23, FOOCHOW ROAD. YOKOHAMA: 32, WATER STREET. MANILA: Manila Hotel.

TICKETS SUPPLIED TO EUROPE by the principal STEAMSHIP LINES and TRANS-SIBERIAN RAILWAY.

TOURS arranged to ALL PARTS OF THE WORLD.

BAGGAGE collected, forwarded and insured at lowest rates.

LETTERS OF CREDIT and CIRCULAR NOTES ISSUED and CASHED.

Cook's "FAR EASTERN TRAVELLER'S GAZETTE" containing sailing and fares from the Far East to all parts of the World, will be forwarded free, on application.

Chief Office:—LUDGATE CIRCUS, LONDON, E.C.

THE AUSTRALIAN
ORIENTAL LINE

HONGKONG TO PHILIPPINES & AUSTRALIAN PORTS
SAILING (SUBJECT TO ALTERATION).

Steamers.	Arrive Hongkong from Australia.	Sail Hongkong for Australia.
CHANGSHA	19th June.	25th June.

These steamers are fitted with Refrigerating machinery, ensuring a plentiful supply of ice, fresh provisions etc., and have superior accommodation with Electric Light throughout and Electric Fans in the State-rooms. A duly qualified Doctor is carried. Reduced Fares. Cargo booked through for all Australian, New Zealand and Tasmanian ports.

For Freight or Passage apply to

Butterfield & Swire.

Telephone No. 93.

BRITISH INDIA S. N. CO., LTD.

APCAR LINE.

Regular Service Between
CALCUTTA, STRAITS, SHANGHAI and JAPAN PORTS.
EASTWARD.

The S.S. "Itola," tons 5,257, Capt. Butler, will be despatched for Shanghai, Yokohama, Kobe & Moji on the 26th June.

WESTWARD.

The S.S. "Dunera," tons 5,389, Capt. Dickinson, will be despatched for Singapore, Penang & Calcutta on the 4th June.

The S.S. "Japan," tons 6,013, Capt. Seddon, will be despatched as above on 26th June.

The above steamers have excellent saloon accommodations for passengers and are fitted with all modern conveniences and carry a duly qualified surgeon.

For freight or passage, apply to

DAVID SASSOON & CO., LTD.

Hongkong, May 27, 1915.

Agents.

HONGKONG, CANTON, MACAO & WEST
RIVER STEAMERS.

JOINT SERVICE OF THE HONGKONG, CANTON and MACAO
STEAMBOAT Co., Ltd. and CHINA NAVIGATION Co., Ltd.

HONGKONG-CANTON LINE.

HONGKONG TO CANTON. | CANTON TO HONGKONG.
FRIDAY, 28th MAY.

10.00 p.m. Falshan. | 5.00 p.m. Kinshan.

SATURDAY, 29th MAY.

8.00 a.m. Honam. | 8.00 a.m. Heungshan.
10.00 p.m. Kinshan. | 5.00 p.m. Falshan.

Single Fare by Night Steamer..... \$ 6.00
Return Fare by Night (available also for Return by day Steamer)..... 10.00
Single Fare by Day Steamer..... 4.00
Return Fare by Day Steamer..... 8.00

HONGKONG-MACAO LINE.

s.s. Sui Tai, tons 1,651 | s.s. Talsan, tons 2,005
HONGKONG TO MACAO.

Week days at 8 a.m. and 2 p.m. from the Company's Wing Lok Street Wharf. Sundays at 9 a.m. and 1 p.m. from the Company's Wing Lok Street Wharf.

MACAO TO HONGKONG.

Week days at 7.30 a.m. & 2 p.m. Sundays at 7.30 a.m. & 3 p.m.

EXCURSION TO MACAO.

SUNDAY, 30th MAY.

The Company's Steamship TAISHAN will depart from the COMPANY'S WING LOK STREET WHARF at 9 a.m. and return from Macao at 3 p.m.

N.B.—The Company will also run a steamer from Macao on Sunday at 7.30 a.m. and from Hongkong at 1 p.m. from the Company's Wing Lok Street Wharf.

REDUCED FARES 2nd CLASS and DECK.

CANTON-MACAO LINE.

s.s. SUI AN.

Departures from Macao to Canton on Monday, Wednesday and Friday at 9 p.m.

Departures from Canton to Macao on Tuesday, Thursday and Saturday at 4.30 p.m.

JOINT SERVICE OF THE HONGKONG, CANTON and MACAO STEAMBOAT CO., LTD., THE CHINA NAVIGATION CO., LTD., & THE INDO-CHINA STEAM NAVIGATION CO., LTD.

CANTON-WUCHOW LINE.

s.s. Sainam, 588 tons and s.s. Nanning, 469 tons.

One of the above Steamers leaves Canton for Wuchow every Monday, Wednesday and Friday, at about 8 a.m., and the other leaves Wuchow for Canton on the same days at 8.30 a.m. Round trips take about 5 days. Passengers can return to Hongkong or vice versa by the Company's direct Steamers LINTAN and SANUI. These vessels have superior Cabin accommodation and are lighted throughout by electricity. Electric fan in each Cabin.

Booking Office open daily (Sunday excepted) 9 a.m. to 5 p.m. Further particulars may be obtained at the Office of the—

HONGKONG, CANTON & MACAO STEAMBOAT CO., LTD.
HOTEL MANSIONS (First Floor),
Opposite the Blake Pier.

SHIPPING

NIPPON YUSEN KAISHA

THE JAPAN MAIL STEAMSHIP CO.

Projected Sailings from Hongkong—

Subject to Alteration

Destination.	Steamers.	Sailing Date
MARSEILLES AND LONDON, via Singapore, Penang, Colombo, Suez & Port Said	\$Fushimi Maru Capt. Irizawa \$Hirano Maru Capt. Fraser	T. 21,000 {THURS, 3rd June, at noon. T. 16,000 {THUR, 17th June at noon.
VICTORIA, B.C., and SEATTLE via Keelung, Shanghai, Moji, Kobe, Yokkaichi, and Yokohama	\$Shidzuoka Maru Capt. Tozawa \$Aki Maru Capt. Noma	T. 12,500 {THURS, 27th May, at 4 p.m. T. 12,500 {TUES, 15th June at 4 p.m.
SYDNEY & MELBOURNE, via Manila, Thursday Island, Townsville and Brisbane	\$Tango Maru Capt. K. Soyoda \$Nikko Maru Capt. Takeda	T. 13,500 {TUES, 15th June at 4 p.m. T. 9,600 {FRI, 18th July at 4 p.m.
CALCUTTA via Singapore, Penang & Rangoon	\$Kawachi Maru Capt. Kurozumi	T. 12,500 {TUESDAY, 1st June.
BOMBAY via Singapore, Malacca and Colombo	\$Sanuki Maru Capt. Tsuda	T. 12,500 {MONDAY, 31st May.
KOBE	\$Iyo Maru Capt. Okamoto	T. 12,500 {TUESDAY, 1st June.
SHANGHAI, Moji & Kobe	\$Nikko Maru Capt. Takeda	T. 9,600 {SUNDAY, 13th June, a.m.
NAGASAKI, Kobe & Yokohama	\$Kamo Maru Capt. Shimizu	T. 16,000 {WED, 16th June, a.m.

[Fitted with wireless telegraphy.

PASSENGER SEASON FOR 1915.

FOR EUROPE.

Steamers.	Displacement.	Leave Hongkong.
Fushimi Maru	25,000 tons	Thursday 3rd June
Hirano	16,000 "	" 17th June
Katori	20,000 "	" 1st July
Kamo	16,000 "	" 15th July
Kashima	21,000 "	" 29th July

FOR AMERICA.

Steamers.	Displacement.	Leave Hongkong.
Shidzuoka Maru	12,500 tons	Thursday 27th May
Aki	12,500 "	Tuesday 15th June
Tamba	12,500 "	" 29th June
Yokohama	12,500 "	Thursday 8th July
Sado	12,500 "	Tuesday 27th July

For further information apply to

Telephone No. 292.

T. KUSUMOTO, Manager.

CHINA NAVIGATION
CO., LTD.

SAILINGS SUBJECT TO ALTERATION.

For	Steamers.	To Sail.
HOIHOW & PAKHOI	Singam	29th May at 11 a.m.
H'HOW, PHOI & PHONGSUNGKIANG	Kanchow	29th May at 11 a.m.
SHANGHAI	Kanchow	30th May at 4 p.m.
MANILA, OEBU & ILOILO	Chinhua	1st June at 4 p.m.
SHANGHAI	Luchow	1st June at 4 p.m.
W'WEI & TIENTSIN	Huichow	3rd June at 4 p.m.

DIRECT SAILINGS TO WEST RIVER, Twice Weekly.

"S.S. LINTAN" and "S.S. SANUI"

MANILA LINE.—Twin Screw Steamers "Chinhua," "Taming," and "Teau." Excellent saloon accommodation amidehips; electric fans fitted; extra staterooms on deck aft on "Taming" & "Teau."

SHANGHAI LINE.—The Twin Screw steamers "Anhui" and "Chenan" and the S.S. "Kanchow," "Liangchow," "Luchow" and "Yingchow" having excellent accommodation, with Electric Light throughout and Electric Fans in the State-rooms and Dining Saloon, maintain a fast schedule service between Canton, Hongkong and Shanghai, leaving Hongkong for Shanghai direct every Tuesday, Thursday and Sunday, taking Cargo on through Bills of Lading to all Yangtze and Northern China Ports.

These steamers land passengers in Shanghai, avoiding the inconvenience of transshipment at Woosung.

For Freight or Passages apply to

BUTTERFIELD & SWIRE.

Telephone No. 36.

Agents.

Hongkong 28th May, 1915.

SHIPPING

JAVA-CHINA-JAPAN
LIJN.

Regular Fortnightly Service between

JAVA CHINA and JAPAN.

Steamer	From	Expected on or about	For	Will leave on or about
Tjikini	JAVA	2nd half May	JAVA	29th May
Tjimanoeck	JAPAN	26th May	JAVA	1st half June
Tjilatjap	JAVA	25th May	S'HAJ	1st half June
Tjipanas	JAVA	4th June	JAPAN	1st half June
Tjitaroemx	JAVA	15th June	S'HAJ	2nd half June

x Wireless Telegraphy.

"The steamers are all fitted throughout with electric light and have accommodation for a limited number of saloon-passengers. All steamers carry a duly qualified surgeon. Cargo taken at through rates to all ports in Netherlands-India and Australia."

For particulars of Freight and Passage, apply to the

JAVA-CHINA-JAPAN LIJN.

Telephone No. 1574

York Building.

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TOYO KISEN KAISHA

SAN FRANCISCO LINE

VIA SHANGHAI, MANILA, THE INLAND SEA
JAPAN and HONOLULU.

Sailings from Hongkong—Subject to change without notice.

Steamer.	Displacement Tons & Speed	Leaves Hongkong
Chiyo Maru	22,000 - 21 knots	Tuesday, 8th June, at noon.
First Class to London	£71.10.	Return (6 months) £120.
First Class to New York	£250.	£296.10.
" " San Francisco	£45.	" " £68.

Special Rates given to NAVAL & MILITARY, CIVIL SERVANTS, MISSIONARIES etc.
ROUND THE WORLD Tickets issued in Connection with all the Principal Mail Lines and the Trans-Siberian Railway.
Passengers may travel by Railway between ports of call in Japan free of charge.

SOUTH AMERICAN LINE.

VIA JAPAN PORTS, HONOLULU, HILO, LOS ANGELES, SALINA CRUZ, PANAMA, CALLAO, IQUIQUE and VALPARAISO. THENCE BY TRANS-ANDALAN ROUTE TO BUENOS AIRES, ETC.

Selyo Maru	14,000 - 15 knots	Wednesday, 12th May.
Kiyo Maru	17,200 - 15 knots	Saturday, 10th July.

For Full Particulars as to Passage & Freight, apply to

K. DOI, Acting Agent.

Telephone No. 291

KING'S BUILDINGS.

THE EASTERN & AUSTRALIAN
STEAMSHIP CO., LIMITED.

MAIL SERVICE TO AUSTRALIA

VIA MANILA.

MAIL SCHEDULE

(SUBJECT TO MODIFICATION.)

Steamer.	Arrive Hongkong from Australia.	Leave Hongkong for Australia.
Aldenhams	1st May	28th May at 10 a.m.
St Albans	14th May	22nd June "
Empire	24th June	17th July "

The above Steamers are fitted with Refrigerating Machinery, ensuring a plentiful supply of Ice, Fresh Provisions, etc., and are lighted throughout with Electricity: All State-Rooms have Electric Fans. A duly qualified Doctor and Stewardess are carried.

For further particulars, apply to

Gibb, Livingston & Co.,
Agents.

DOUGLAS STEAMSHIP CO., LD.

Hongkong-South China Coast Ports.

Highest Class, Fastest and Most Luxurious Steamers on the Coast, having splendid Accommodation for First-Class Passengers, Electric Light, Excellent Cuisine.

FOR SWATOW, AMOY AND FOOCHOW RETURN.

(Occupying 9 to 10 days.)

Steamships.	Captain	Leaving.
Haitan	J. W. Evans	FRI, 28th May at 1 p.m.
Hailong	W. O. Passmore	TUES, 1st June at 1 p.m.
Halmun	A. H. Stewart	FRI, 4th June at 1 p.m.

Steamers will arrive at and depart from the Co.'s Wharf near

Blake Pier.

For Freight and Passage, apply to

Douglas Laprak & Co.,
General Managers.

LOG BOOK.

The William P. Frye.

The text of the American Note to Germany regarding the sinking of the William P. Frye by the Prinz Eitel Friedrich has recently been published. It is of the briefest character, and is confined chiefly to a recital of the legal aspects of the sinking of the ship. It suggests as reparation the satisfaction of the entire claim for G \$228,080, with interest as from January 28, the date of the sinking of the vessel. The items of the claim are as follows:—Value of ship, G \$150,000; actual freight as per freight list, G \$39,760; traveling and other expenses of the ship's captain and others in connection with the making of affidavits, etc., G \$500; personal effects of captain, G \$300; damages due to deprivation of use of ship, G \$37,500.

Enemies of Allies Barred from Pacific Coast Ships.
Seattle, Wash., April 16.—American steamship companies operating between Seattle and Alaskan ports and Seattle and San Francisco, were notified by the British admiralty to-day that all German, Austrian and Turkish passengers or members of the crews would be removed from any vessel calling at a Canadian port and held as prisoners of war. As a result of the order, the Pacific Coast Steamship Company discharged ten German members of the crew of the steamship President, which sailed for San Francisco to-day. Two German passengers, who had purchased their tickets, were not allowed to board the President. Two others, who had taken out their first naturalization papers, insisted that they were entitled to be considered American citizens, and were taken aboard.

Cunard Company and the War.
At the annual meeting of the Cunard Company at Liverpool the Chairman (Mr. A. A. Booth) said that in recommending a bonus of 10 per cent. in addition to the dividend of 10 per cent., the directors considered that they were acting in the best interests of the shareholders. They also decided that they would still further strengthen the financial position of the company if they gave them the opportunity of reinvesting the bonus in Ordinary shares of the company at their par value, using part of the unissued capital of the company for this purpose. So long as the present war continued they must be prepared to conduct their business on an entirely abnormal basis. The passenger business, which was usually their mainstay, had shrunk to very small dimensions. At the same time 16 of the company's steamers were engaged on work for his Majesty's Government, or for the agents of the Allied Powers. On the other hand, there was at present a large demand for freight tonnage between America and this country. At present, more than 15 cargo steamers were running under charter in the Atlantic, and they had entered into engagements to take up further tonnage. They were also carrying on an important business with chartered steamers between Liverpool and Havre. When the war was over it was certain the business would not drop back into just the same groove as before. They might have to contract in one direction and expand in another, but he could, at any rate, tell them that he was confident that the Cunard Company would be in a strong position at the end of the war to stand the strain in the reconstruction period. Referring to the suggestion that the success of the company was entirely due to the agreement made with the Government in 1903, the Chairman said that if the same proposition was put before him to-day he should decline it without hesitation, on the ground that the consideration was not a fair equivalent for the risk run and the services rendered.

Oysters, Fresh, Fried or Stewed
Pindon, Haddock, Kippers, &c.,
ALEXANDRA CAFE

SHIPPING

INDO-CHINA STEAM NAVIGATION CO., LTD.

Projected Sailings from Hongkong.—(Subject to Alteration).

For	Steamship	On
MANILA	Yuensang	Sat., 29th May at 3 p.m.
SHANGHAI via Swatow	Wingsang	Sun., 30th May at daylight
HOIHOW & Haiphong	Taksang	Sun., 30th May at daylight
SHANGHAI	Kwongsang	Tues., 1st June at daylight
S'PORE, Pang & C'utta	Namsang	Wed., 2nd June at 3 p.m.
SANDAKAN	Loongsang	Thurs., 3rd June at noon
MANILA	Loongsang	Sat., 5th June at 3 p.m.
W'wei & Tientsin	Cheongsang	Sun., 6th June at daylight

Return Tours to Japan.]

The steamers "Kutsang," "Namsang" and "Fooksang" leave about every 3 weeks for Shanghai and Japan, returning via Kobe (Inland Sea) and Moji to Hongkong. Time occupied 20 days. This service is supplemented by the "Yatsing" and "Kumsang" leaving Hongkong at regular intervals for Yokohama, Kobe and Moji and returning thence direct to Hongkong. Time occupied 16 days. These vessels have all modern improvements and are fitted throughout with Electric Light.

A duly qualified surgeon is also carried. Steamers have superior accommodation for First-class Passengers, and are fitted throughout with Electric Light. Taking Cargo on Through Bills of Lading to Yangtze Ports, Chefoo, Tientsin, Dairen, Weihaiwei. Taking cargo on Through Bills of Lading to Kudat, Lahad Datu, Simporna, Tawao, Usukan, Jesselton and Labuan. For Freight or Passage,

Apply to JARDINE, MATHESON & CO., LTD.
Telephone No. 215. General Managers.

THE ROYAL MAIL STEAM PACKET CO.

PROJECTED SAILINGS FROM HONGKONG.
Subject to change without Notice.

"SHIRE" LINE SERVICE—HOMEWARD.

For	Steamer	Date of Departure
LONDON	Monmouthshire	End of June.

TRANS-PACIFIC SERVICE.

REGULAR SAILINGS TO VICTORIA, VANCOUVER, SEATTLE, TACOMA AND PORTLAND.

For freight and further particulars, apply to

JARDINE, MATHESON & CO., LD.

Telephone No. 215 Sub. Ex. No. 9. Agents.

BRITISH INDIA S. N. CO., LTD.

NEW SERVICE OF STEAMERS BETWEEN
Yokohama, Kobe, Hongkong and Rangoon.

Steamers are despatched Eastward and Westward at regular intervals taking Passengers and Cargo at current Rates.

For Freight and Passage, apply to

JARDINE, MATHESON & CO., LD.

Telephone No. 215. Agents.

TO SAIL

"INDRA" LINE LIMITED.

TO

BOSTON & NEW YORK, VIA
PANAMA CANAL.

For freight, passage and further particulars, apply to

JARDINE, MATHESON & Co., Ltd.

Telephone No. 215, Sub. Ex. 9. Agents.

Hongkong, 3rd March, 1915.

"GLEN LINE"

(McGREGOR COW & Co.) Ltd.
For London & Antwerp

Saloon passage Hongkong to London £40.

For freight or passage, apply to

SHEWAN TOMES & Co.

Hongkong, 23rd July, 1914.

Agents.

VESSELS LOADING.

EUROPEAN PORTS.

Destination	Vessel's Name	For Freight Apply To	To be Despatched
Marseilles via Ports	Amazon	M. M.	29, May
M'les, L'don via S'pore etc.	Fushimi M.	N. Y. K.	3, June
London via Usual Ports of Call	Oriental	P. & O.	5, June
	Mon'shire	J. M. Co.	19, June

NEW YORK, SAN FRANCISCO AND CANADA.

Via T'm via M'la, K'lung, B.C.	Mexico M.	O. S. K.	31, May
New York via Panama Canal	M. Castle	D. & Co.	E. of May
San F'co via S'hai & Japan & Co.	Siberia	P. M. Co.	1, June
Boston & New York via Suez	Tuscan P.	B. L. L.	10, June
San F'co via S'hai & Japan & Co.	China	P. M. Co.	15, June
San F'co via Manila & Japan & Co.	Manchuria	P. M. Co.	22, June
South A'ca Ports expect Man'lo	Kiyo M.	T. K. K.	10, July
San F'co via M'la & Japan & Co.	Nippon M.	T. K. K.	13, July

AUSTRALIA.

Australian Ports	Aldenharn	G. L. Co.	28, May
Australian Ports via Manila	Tango M.	N. Y. K.	15, June
Australian Ports via Manila	Changsha	B. & S.	25, June

SINGAPORE, COAST PORTS AND JAPAN.

Tamsui, K'lung via S'tow & Amoy	Daijin M.	O. S. K.	30, May
Shanghai, Kobe & Yokohama	Chili	M. M.	31, May
Singapore, Penang & Calcutta	Namsang	J. M. Co.	3, June
Shanghai	Malta	P. & O.	3, June
Sandakan	Mausang	J. M. Co.	3, June
Singapore, Penang & Calcutta	Dunera	D. S. Co.	4, June
Shanghai, Kobe and Yokohama	Kamo M.	N. Y. K.	6, June
S'hai, Moji, Kobe and Yokohama	Karmala	P. & O.	6, June
Nagasaki, Kobe and Yokohama	Nikko M.	N. Y. K.	14, June
Shanghai, Y'hama, Kobe & Moji	Itola	D. S. Co.	20, June
Singapore, Mauritius & South African Ports	Salamis	B. L. L.	25, June
Shanghai	Chippans	J.C.J. L.	Q. desp.
Shanghai	Tijtaroom	J.C.J. L.	Q. desp.
Shanghai	Tijikembang	J.C.J. L.	Q. desp.
Japan	Tijitajap	J.C.J. L.	Q. desp.
Shanghai	Tijimanook	J.C.J. L.	Q. desp.
Shanghai	Tijibodas	J.C.J. L.	Q. desp.

TO SAIL

AMERICAN & ORIENTAL LINE.

FOR BOSTON & NEW YORK
VIA SUEZ.

THE Steamship

"TUSCAN PRINCE"

5,275 tons, will be despatched as above on Thursday, 10th June.

For Freight etc. apply to

THE BANK LINE LIMITED.

General Agents.

Hongkong, 13th May, 1915.

HONGKONG-NEW YORK.

AMERICAN ASIATIC S.S. Co.
FOR BOSTON & NEW YORK

(With liberty to call at the Malabar Coast).

For freight or information, apply to

SHEWAN TOMES & Co.

General Agents.

MOVEMENTS OF STEAMERS.

AUSTRALIAN MAIL.

The Australian & Oriental Line s.s. CHANGSHA left Sydney for Hongkong via Queensland and Philippines Ports on the 22nd instant and may be expected to arrive on or about June 16.

AMERICAN MAIL.

The P. M. s.s. SIBERIA will be despatched from this port on Tuesday June 1 at 1 p.m. for San Francisco, via Shanghai, Nagasaki, Kobe, Yokohama and Honolulu.

The T. K. K. s.s. CHIYO MARU which sailed from San Francisco on the 1st May, is expected to arrive at this port via Honolulu, Japan Ports and Shanghai on Saturday, the 19th inst., about 6 a.m.

MERCHANT STEAMERS.

The I. C. S. N. s.s. CHEONGSHING from Tientsin is due at Hongkong on the 30th May.

The I. C. S. N. s.s. LAISANG from Calcutta is due at Hongkong on the 6th June.

The I. C. S. N. s.s. SUISANG from Calcutta is due at Hongkong on the 8th June.

The S. L. s.s. MERIONETHSHIRE from London is due at Hongkong on the 25th June.

The S. L. s.s. RADNORSHIRE from London is due at Hongkong on the 12th July.

The Ben Line s.s. BENLOMOND from Hull, Middlesbrough and London left Singapore for this port on 23rd instant and may be expected to arrive here on or about 29th instant.

The s.s. DUNERA from Calcutta left Singapore on the 26th May, morning and may be expected here on or about the 1st June, a.m.

VESSELS IN PORT.

Steamers.

Sangola, Br. s.s. 3,994, Miluo, 13th inst.—Moji, 8th inst. Gen.—D. S. & Co.	
Tambow, R.s. s.s. 2,517, L. Aloeff, 14th inst.—Singapore, 5th inst. Gen.—Order.	
Chengtu, Br. s.s. 1,296, Speed, 15th inst.—Bangkok 6th inst. Moji—B. & S.	
Laomedon, Br. s.s. 4,268, H.W. M. Evans, 13th inst.—Shanghai, 14th inst. General—B. & S.	
Rheas, Br. s.s. 4,294, James Inkster, 19th inst.—Shanghai, 16th inst. Gen.—B. & S.	
Childar, Norw. s.s. 1,102, Vila Hgost, 21st May—Hobow, 12th inst. Rice—T. & Co.	
Chokiang, Br. s.s. 1,313, Cowan, 22nd inst.—Hongay, 19th inst. Coast—B. & S.	
Aldenharn, Br. s.s. 2,410, G. Smith, 23rd inst.—Moji, 18th inst. Gen.—G. L. & Co.	
Tjikini, Ind. s.s. Lap, 23rd inst. Saigon, 19th inst. Gen.—J.C.J. L.	
Xuanang, Br. s.s. 1,128, P. H. Kelle, 24th inst.—Manila, Gen.—J.M. & Co.	
Chongchow, Br. s.s. 1,203, G. Moore, 24th inst.—Swatow, 23rd inst. Rice—B. & S.	
Siberia, Am. s.s. 5,655, A. Zeeder, 24th inst.—San Francisco, Gen.—P. M. S. Co.	
Haitan, Br. s.s. 1,183, J. W. Evans, 25th inst.—Swatow, 24th inst. Gen.—D. L. & Co.	
Titan, Br. s.s. 3,730, J. W. Road, 25th inst.—Manila, 23rd inst. Gen.—B. & S.	
Gemial, Br. s.s. 1,334, E. Jones, 25th inst.—Wakamatsu, 19th inst. Coal—M.B.K.	
Footee, Chl. s.s. 1,376, B. Miyaka, 26th inst.—Chfoo, General—Chinese.	
Daijin Maru, Jap. s.s. 899, Murakami, 26th inst.—Swatow, 25th inst. Gen.—O.S.K.	
Sungkiang, Br. s.s. 987, J. Robinson, 26th inst.—Haiphong, 24th inst. Gen.—B. & S.	
Tacoma, Br. s.s. 4,036, Stewart, 26th inst.—Shanghai, 23rd inst. General—S. O. Co.	
Paotung, Br. s.s. 1,972, F. M. Dillon, 26th inst.—Chfoo, Gen.—B. & S.	
Tjimanoh, Dut. s.s. 2,610, A. W. Le Pog, 27th May—Amoy, 26th May, Co.—J.C.J. L.	
Namsang, Br. s.s. 2,591, H. E. Gelroy, 27th May—Kobe, 21st inst. Gen.—J.M. & Co.	
Prometheus, Norw. s.s. 1,024, U. Jensen, 27th inst.—Bangkok, 19th May, Rice—T. & Co.	
Chingchow, Br. s.s. 1,195, J. Doyle, 27th inst.—Port Faravel, 24th inst. Gen.—S. T. & Co.	
Chusea, Br. s.s. Robertson, 27th May—Bangkok, Rice—B. & S.	

TO SAIL

REDUCED FIRST CLASS FARES.

GREAT NORTHERN STEAMSHIP COMPANY.

s.s. "MINNESOTA" (CAPT. T. W. GARLICK.)

Capacity 28,000 Tons. 27,500 Tons Gross Register. Length 680 Feet. Beam 73½ Feet.

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Sails from Hongkong about end of June

For SEATTLE via MANILA, NAGASAKI, INLAND SEA, KOBE & YOKOHAMA.

Hongkong, Manila & Shanghai to Seattle or San Francisco	£36
Round Trip Tickets (Good for Six Months)	54
Nagasaki to Seattle or San Francisco	33
Round Trip Tickets (Good for Six Months)	49.10
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Round Trip Tickets (Good for Six Months)	46.10
Manila, Hongkong, Shanghai or Japan Ports of call to London and Return (Six Months)	109
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Luxurious Passenger Accommodation—Suites and State-rooms (all outside rooms), Music room, Library, Smoking room, Nursery, Laundry, Telephones, etc.

DIRECT connection at Seattle with Great Northern and Northern Pacific Railways for all points in the United States, Canada and Europe.

Cabin passengers may travel by rail if desired between ports of Yokohama, Kobe and Nagasaki, without extra charge.

Special rates to Missionaries, and their families.

For full information regarding freight and passage apply to

NIPPON YUSEN KAISHA, Agents.

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"ELLERMAN" LINE.

JAPAN, CHINA & STRAITS

TO

MARSEILLES, LONDON & LIVERPOOL.

For

Steamer

Sails

MARSEILLES & LONDON... City of Newcastle	27th May.
LONDON & LIVERPOOL... Netherby Hall	16th June.

Subject to change without notice.

For rates of freight and further information apply to

THE BANK LINE, LTD.

General Agents.

Hongkong, 24th May, 1915

TO SAIL.

FOR SEATTLE.

THE Steamship

"HUDSON MARU"

sails on or about 3rd June.

For freight, apply to

JARDINE, MATHESON

& Co., Ltd.

Agents.

Hongkong, 27th May, 1915.

TO SAIL.

THE INDRA LINE Ltd.

For Boston & New York,
via Suez.For Freight, Passage and
Further Particulars, apply to

JARDINE, MATHESON

& Co., Ltd.

Agents.

Telephone No. 215, Sub. Ex. No. 9.

Hongkong, 23rd February, 1915.

HONGKONG & WHAMPOA DOCK CO., LTD.

TELEGRAPHIC ADDRESS: "MANIFESTO" HONGKONG.

Codes Used: A1, A.B.C. Fifth Edition; Engineering, First and Second Edition; Western Union and Watkin

Dock Owners, Ship Builders, Marine and Land Engineers, Boiler Makers,

Iron and Brass Founders, Forge Masters, Electricians.

ACETYLENE CUTTING AND WELDING FOR SHIP AND BOILER REPAIR.

Modern up-to-date plant operated by our own specially trained

workmen under expert European supervision.

All classes of light Steel work manufactured by the above process.

Tanks, Drums, Ventilators, Pipes, &c., &c.

THE DIMENSIONS OF DOCKS AND SLIPS ARE AS FOLLOWS:—

NAME OF DOCK OR SLIP	LENGTH ON KEEL BLOCKS	DEPTH OVER SILL AT ORDINARY SPRING TIDES	RISE OF TIDE
KOWLOON			
No. 1 Dock, Kowloon	200	15' top 24' bottom	15'
No. 2 Dock, Kowloon	271	24'	15'
No. 3 Dock, Kowloon	254	25'	15'
Patent Slip, No. 1 Kowloon	240	25'	15'
Patent Slip, No. 2 Kowloon	280	25'	15'
WAI KOW TSIU			
Consolidated Dock	266	25'	15'
ABERDEEN			
Here Dock	420	25'	15'
Long Dock	240	25'	15'

HEAD OFFICE: KOWLOON.

Telephone No. 1 K.

FOUR OFFICE QUEEN'S BUILDINGS

Please Address Enquiries to the Chief Manager.

R. M. DYER, B.Sc., M.I.N.E., Kowloon Dock, Hongkong.

THE HONGKONG TELEGRAPH. EXTRA

HONGKONG, FRIDAY, MAY 28, 1915.

COMPANY REPORT.

Hongkong Tramway Co., Ltd.

Report of the directors to be submitted to the shareholders at the Ordinary General Meeting to be held at the offices of Messrs. Jardine, Matheson & Co., Ltd., Pedder Street, Hongkong, on Wednesday, 23rd June, 1915, at noon.

The directors submit herewith the audited statement of accounts for the year ended 31st December, 1914.

After charging £3,530.10s. 0d. for the year in respect of depreciation of track, rolling stock, cables, power plant, etc., the balance of profit brought down is £18,459.14s. 6d.

From this must be deducted the debenture interest £3,917.1s. 8d. Showing a net profit for the year of £9,542.12s. 10d.

To which should be added the amount brought forward from the last balance sheet, after allowing for the final dividend of £8.12s. for 1913 ... 7,479 13 3

Making an available balance of ... 17,022 6 1

The directors now recommend the payment of a dividend for the year ended 31st December, 1914, at the rate of 10 per cent. per annum, free of income tax, requiring ... £8,125

And the writing down of the cost of the "Tramway Undertaking" by ... 2,000

Leaving to be carried forward ... £8,897 0 1

Traffic receipts showed an improvement over 1913 for the first seven months of 1914 and declined about 10 per cent during the remaining months owing to the dislocation caused by the war, but on the whole 1914 showed an increase which would have been reflected in sterling had not exchange fallen.

As foreshadowed in the last report, the loss on Hongkong (British) subsidiary coinage continued and unfortunately increased.

No further extension to the track than that mentioned in the last report has been undertaken during the year.

Provision has been made in the accounts for the royalty due to the Hongkong Government.

Depreciation has been charged to profit & loss account on such of the plant and undertaking which is subject to wear and tear on similar lines to that decided on last year, and in addition, as recommended above, the sum of £2,000 as a further instalment towards writing down the values to the basis of £240,000 mentioned in the 1910 report.

The directors again desire to place on record their appreciation of the services rendered by the manager, agents and the staff.

The London directors' seats on the board having been vacated, Hon. M. David Landale, Hon. Sir O. P. Chater, Hon. Mr. E. Lau On Pak, Dr. J. W. Noble and Mr. Ho Tung of Hongkong, were appointed directors in their stead in accordance with the Resolutions passed at the extraordinary meeting of members held in London on 1st December, 1914.

The consent of the company will be asked to sanction the payment of all costs incurred by shareholders in and about the alteration of the articles, and the transfer of the head office of the company in Hongkong.

In accordance with the articles, the Hon. Mr. David Landale and Hon. Sir O. P. Chater retire and, being eligible, offer themselves for re-election.

The Auditors, Messrs. Cooper Brothers & Co., retire and do not offer themselves for re-election.

In view of the transfer of the head office of the Company to Hongkong, the present local auditors, Messrs. Lowe, Bingham and Matthews of Hongkong and London have been duly nominated for election as Auditors for the year 1915.

DAVID LANDALE, Chairman.

Hongkong, 21st May 1915.

Balance Sheet 31st Dec., 1914.
The rate of Exchange is taken at 1s. 0d. per dollar (T.T. 31.12.14.)

LIABILITIES.

To Capital—Authorized & Issued:—325,000 shares of 5s. each ... £1,625 0 0

To Five per cent. mortgage debentures charged up on the undertaking and all property of the company (part of an authorized issue of £205,000) ... 184,500 0 0

Less purchased and cancelled in year 1914 ... 6,700 0 0

177,800 0 0

To Debenture redemption reserve account (difference between par value of debentures purchased and price paid for same) ... 2,199 10 10

To Creditors—London ... 2,597 12 3

Hongkong ... 1,857 19 11

4,455 12 2

To Balance of profit and loss account ... 17,022 6 1

£282,727 9 1

ASSETS.

By Tramway undertaking—as per account, 31st December, 1913 ... £239,987 6 5

add expenditure during 1914—at exchange 2/- ... 7,107 9 3

246,794 15 8

Less depreciation at exchange 2/- ... 6,530 10 0

240,264 5 8

By Cash at bankers and in hand—London ... 30,210 12 3

Hongkong ... 2,876 14 6

33,087 6 9

By Loan against security ... —

By Investments at cost ... 980 0 0

By Debtors and payments in advance—London ... 709 9 10

Hongkong ... 213 10 3

923 0 1

By Stock of stores, tickets, and coal in Hongkong, as per inventory signed by general manager and agents ... 7,234 12 11

By Goods in transit from London to Hongkong ... 238 3 8

£282,727 9 1

DAVID LANDALE, Directors.

O. P. CHATER.

We have audited the above balance sheet with the books and accounts relating thereto in London and with accounts received from the Company's agents in Hongkong, certified by local accountants. We are informed that the title deeds of land purchased during 1913, included at £5,105.7s. 0d. were at 31st December, 1914, held by the Company's general manager in Hongkong for the purpose of registration there. We have obtained all the information and

explanation we have required. In our opinion such balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs according to the best of our information and the explanations given to us and as shown by the books of the Company.

COOPER BROTHERS & Co.

Chartered Accountants, Auditors, London, 20th May, 1915.

Profit and Loss Account for the Year Ended 31st December, 1914.

To power expenses (abstract A) ... 3,309 10 11

To traffic expenses (abstract B) ... 5,324 4 0

To maintenance and repairs (abstract C) ... 9,826 2 9

To general expenses (abstract D) ... 8,713 5 5

Total working expenses ... 28,973 3 1

To depreciation on track, rolling stock, cables, power plant, etc. ... 6,530 10 0

To royalty payable to Hongkong Government 5 per cent. on working profit—22nd September to 31st December, 1914, estimated at ... 237 18 4

To Balance carried down ... 18,459 14 6

£52,201 5 11

To debenture interest ... 8,917 1 8

To interim dividend 1913 ... —

To final dividend for six months ended 31st December, 1913, at the rate of 20 per cent. per annum paid 27th May, 1914, free of income tax ... 8,125 0 0

To Balance as per balance sheet ... 17,022 6 1

£34,064 7 9

By traffic receipts, 54,847 16 4

Less loss on subsidiary coinage ... 5,053 1 0

49,794 15 4

1913 boycott compensation ... —

By other receipts—London ... 1,328 4 6

Hongkong ... 1,078 6 1

2,406 10 7

£52,201 5 11

By balance brought down ... 18,459 14 6

By balance brought forward from 1913 ... 15,604 13 3

£34,064 7 9

Abstracts.

Abstract A—power expenses: 1914.

Salaries and wages ... 863 1 6

Fuel ... 2,335 8 3

Oil and waste ... 74 13 3

Water ... 11 2 5

Miscellaneous ... 25 5 6

3,309 10 11

Abstract B—Traffic Expenses: motor men and conductors ... 2,772 3 6

Traffic superintendence ... 628 6 5

Ticket check ... 552 0 11

Other traffic employees ... 149 16 11

Cleaning and oiling cars ... 548 17 0

Cleaning and sanding track ... 433 6 1

Fuel, light and water for depot ... 28 19 4

Lighting cars ... 80 7 2

Miscellaneous ... 130 6 8

£5,324 4 0

BADEN POWELL BOY SCOUTS BUILDING FUND.

Subscription List No. 4.

Mr. and Mrs. Joseph Gould ... £ 50
Scent Ng Sit Wing (1st Hongkong Troop) ... 100
Messrs. Baptista and Co. ... 10
Mr. J. R. Wood ... 10
Mr. Pang Shiu Ming ... 5
Messrs. Patell and Co. ... 50
Mr. George Curry ... 20
Mr. G. J. Sequeira ... 10
Mr. H. M. H. Nemazee ... 75
Mr. E. Pabany ... 10

£ 340

Previously acknowledged ... 3,154

£3,474

Hongkong, 28th May, 1915.

N. J. STABE, Hon. Treasurer.

Abstract C—Maintenance and Repairs:—

Building and fixtures ... £ 575 7 8

Workshop, tools and sundry plant ... 277 9 7

Care and their electrical equipment ... 4,700 12 11

of line ... 851 3 1

Steam plant ... 478 1 8

Tracks roadway ... 2,528 5 10

Electrical plant ... 38 8 4

Miscellaneous equipment ... 85 12 2

9,626 2 9

Abstract D—General Expenses Hongkong:—

1914.

Management and Staff ... £ 2,519 0 3

Printing and stationery ... 214 3 0

Local taxes and rent ... 381 9 1

Fire Insurance ... 238 2 10

Store expenses ... 15 13 4

Office expenses ... 365 6 3

Agency fees ... 1,244 10 7

Auditors' fee ... 73 15 0

Legal expenses ... 242 14 4

Accident Compensation ... 50 14 0

Miscellaneous ... 461 17 4

5,787 6 0

Difference in exchange ... 259 1 8

6,046 7 8

London:—

Audit fee ... £ 31 10 0

Cablegrams ... 26 19 0

Debenture trustees fee ... 50 0 0

Directors' fee ... 900 0 0

General expenses ... 12 15 1

Income tax account ... 783 11 2

Legal expenses ... 210 13 5

Loss investment realised ... 19 6 2

Office expenses ... 540 12 0

Postages and telegrams ... 17 6 2

Printing and stationery ... 68 4 9

Travelling expenses ... —

2,866 17 9

£8,713 5 5

Statement of Averages, &c., from the 1st January, to 31st December, 1914.

Miles of street Tramway ... 91

Number of cars in stock at 31st Dec., 1914 ... 46

Passengers carried (i.e. tickets issued) ... 9,935,524

Car mileage run ... 1,258,544

Car mileage run for passengers' traffic ... 1,238,699

Hongkong earnings per car mile for passengers' traffic ... 9.65d.

Hongkong expenses per car mile for passengers' traffic ... 4.68d.

Hongkong and London expenses per car mile ... 5.14d.

Average fare per passenger ... 1.20d.

MUNICIPALISATION.

(Continued from page 4.)

reasonable to suppose that the accounts for the year 1912-13 for the combined undertakings would show a profit of at least £1 of a million. It was actually £303,343 and in 1913-14 it fell by £30,740 to £272,603. The Gross Revenue for 1913-14 showed an increase of £330,000 over the previous year, but so also did the operating expenses. Administration and Operating Wages increased by 11 per cent., Engineering Staff by 9 per cent., and Engineering Supervision by no less than 25 per cent. The last item may possibly be only temporary; but even so it is evident that this huge business must become an increasing burden to the State unless the rates are considerably increased and I need hardly remind you that the public are anticipating anything but that.

Unfortunately for China local Government is so much in embryo that their assistance in the money market would be the last thing that a projected Utility would wish for. The Chinese Official as we now know him would surely confound Copartnership which is really joint ownership by the whole Community, with the old fashioned concession which is really a partnership between the officials and the concessionaire for the exploitation of the public, possibly for their well-being.

In the United States of America, the State Regulation of Utilities has been definitely adopted and under the control of the Commissions we find not only Electricity Supply, Gas, Water, Telephones, Telegraphs, Tramways and Light Railways, but also the Great Trunk Railroads. Congress has established the Interstate Commerce Commission as an Appellate Court and has authorized the State Legislatures to set up State Commissions, and although the whole idea is of recent origin this has already been done by 41 States. These Commissions are given various titles, for instance, the California State Railroad Commission, The Kansas Public Service Commission, The Illinois Public Utilities Commission, or the Public Utilities Commission of Ohio.

The Commissions are appointed to deal with all questions relating to public services, such as the regulation of franchisees or concessions, the settlement of disputes between undertakers, the revision of rates, amalgamation into joint schemes, the approval of new issues of Share Capital, technical regulation and inspection on and not only to regulate but to press forward the development of such services. The magnitude of this work will perhaps be realised when I mention that the Public Utilities Commission of Ohio has been instructed by the State Legislature to prepare a valuation or appraisal of the 1,500 Utility Companies under its control, and that the Illinois Public Utilities Commission handed down in one year 800 judicial decisions. Men of high standing are appointed with very ample powers and so far there has been no adverse criticism.

I feel that China should follow upon this lead by the appointment of Commissioners for each Province of the Empire, not necessarily all appointed at one time, but as the demand arises. They should have wide judicial powers and as long as extra-territoriality exists should be of mixed nationality. There would be an appeal to a Central Trade upon which foreign financial interests would have to be sufficiently represented. Until the Chinese can be made to see the necessity for this no real progress is possible.

Professor Middleton Smith said that he did not agree with the lecturer in his views with regard

OPIUM SEIZURE.

Ingenious Concealment Discovered.

Yesterday the Revenue Officers made another fair haul of opium on board a cargo boat that was lying off Connaught Road. The merit of the seizure is not so much the amount of the drug captured as the defeat of a most ingenious method for concealing it, for when the discovery was made, three barrels had been prepared in a most unusual way for reception of the opium. They were ostensibly filled with resin but in fact in the centre of each barrel a zinc bucket had been embedded with a suitable cover, the bucket and the contents of the barrel being perfectly solid and hard. As a result of their investigations the Revenue officers were able to secure ninety taels of prepared opium valued at \$750.

In connection with this seizure two Chinese, one Chan Kang of 28 Ko Shing Street and Kwok Ching a cargo boatman were charged by Inspector Wilden at the Police Court this afternoon, with being in possession of the drug.

Mr. Crew, of Messrs. Hastings and Hastings, appeared for the defence.

Inspector Wilden said that the opium was found on the second defendant's boat concealed in a very clever manner in barrels of resin. The second defendant when arrested gave information which led to the arrest of the first as being the man who had brought the cargo and, subsequently, the opium on board. The second defendant knew all about the affair, claimed to be an officer, so that there was no question of guilty knowledge.

The case was formally remanded, bail being allowed, the first defendant in the sum of \$7,500 and the second in the sum of \$5,000.

to municipalisation. There were certain things in life which were absolutely essential to anyone just as a good supply of air was essential and was every man's birthright and that supply of air he should get. He was not calling himself either a socialist or a Liberal or anything else, but he felt very strongly that those utilities came under the category of fresh air. The lecturer had instanced the Telephone Company at Home as proving his contention. We should never have heard a word about it but for the Daily Mail. He had been up against the Daily Mail and he knew that it had to create a sensation somewhere for its readers, and the whole of the British Press was going, unfortunately, in that way. So long as they get conscientious men in the Civil Service—one got wasters in all departments—they could have the work done well. Under the State the individual with merit got opportunities which he did not enjoy elsewhere. As regards China, it was more a matter for the new generation to make a successful state, than the present one, but with honest state servants such was before her. He was strongly in favour of utilities being provided for the State by the State. Mr. Graham said he did not agree with the last speaker—electricity, telephones and gas, should be run by private companies. The engineer was seriously hampered in England by red tape and his subordinates took it from him that it was not worth while trying to do anything well.

Mr. Carter replied said that the employers did not await the employees in the Civil Service, the employees sweat the employers. On the motion of Mr. Graham a vote of thanks was accorded the lecturer.

BLAKE PIER SEATS QUARREL.

Constable Fined for Assault.

This morning before Mr. J. R. Wood, a Chinese constable was summoned by Master E. M. da Silva, the youthful son of the clerk to the Paines Judge, for assault.

Mr. W. B. Hind of Mr. G. K. Hall Bratton's office appeared for the complainant.

The complainant in the box explained to his Worship that he was sitting in the seat, reserved for ladies and children on the Blake Pier, as were also two Chinese.

The defendant came along and told them to get up. He did so, but pointed out the wording on the bench to the constable who replied in a saucy manner. Witness told him not to speak so cheekily and threatened to take his number, whereupon the defendant hit him in the face with the fist of his hand and took him into arrest. He was conveyed to the Police Station, where the occurrence was reported to the Inspector who let him go. On his way to the station he saw two Portuguese friends with whom he wanted to speak but the defendant would not let him and pushed him along.

This story was in part corroborated by the evidence of a servant of the complainant's father who was accompanying the complainant.

The defendant pointed out the wording on the seat, saying that the seat was reserved for ladies and children and not for men. The complainant would not get up and would not listen to him and so he took him up to the police station to see the inspector. He denied striking the complainant, but admitted that on the way to the station the complainant wanted to speak to two friends, but he would not let him do so.

His Worship remarked that the defendant seemed to have had some provocation, though there seemed to be no doubt that he did strike the complainant. A fine of three dollars was imposed.

UNCLAIMED TELEGRAMS.

Eastern Extension Australasia & China Telegraph Co.

Adolfo Fernandes, Aberdeen Road, Macao.

Connolly Major Paul, London.

Foonyuan Signboard Dealers Wonyokoh, Shanghai.

Kwongwuchong Jervois Street, Rangoon.

Lingwaichee, Manila.

Macondray, Saigon.

McFarland J. B. Singapore.

Finson, London.

Quessada China Hotel, Manila.

Voegel Steamer "Miyazaki Maru," Singapore.

Wing Pang Tan, Queen's Road Central, Nogales.

J. M. BECK, Superintendent

Hongkong, 20th May, 1915.

Great Northern Telegraph Company, Ltd.

Guinyuan, Shanghai.

Hudsons, Nishinomiya.

John Wedge Williams c/o B. and S. Shanghai.

Joosen Veslinges, Shanghai.

Kwinyuonhong, Shanghai.

Hingfat, Shanghai.

Lawhua Keesinhe, Amoy.

Laiwah Keesan 6 Western Market, Amoy.

Lansan West Point, Shanghai.

Leeyuonhong, Kobe.

Shinmanyuyut Central Street, Shanghai.

Yufungtai, Shanghai.

R. BLACK, Superintendent.

THE
HONGKONG TELEGRAPH.
SECOND EXTRA

HONGKONG, FRIDAY, 23rd MAY, 1915.

TO-DAY'S
LATEST WAR TELEGRAMS.

NEW DERBY STAKES AND NEW OAKS.

May 27, 6.10 p.m.
Three day racing has been arranged at Newmarket commencing on June 15, including a race confined to horses entered in the Derby for 1915. The race will be called the New Derby Stakes; a sweepstakes of £100 each, and with £1,000 added; given by Lord Derby. There will also be a New Oaks Stakes for fillies entered for the Oaks. The distance and the weights in both races will be the same as those which have been run at Epsom.

GERMANY'S MOST IMPORTANT EXPLOSIVE
FACTORIES SET ON FIRE.

May 27, 6.10 p.m.
Reuter's correspondent at Paris reports that a communique states: The Belgians in the region of Dixmude drove the Germans back by counter-attacks. A second attack was stopped by Belgian fire. Last night south west of Bouchez we carried trenches, making prisoners. Our artillery broke a German attack east of Neuville. Eighteen French aeroplanes carrying heavy bombs, attacked Ludwigshafen, where the most important explosive factories in Germany are situated. The aeroplanes flew over four hundred kilometres to make the attack. The most effective fires broke out in many places.

VOLUNTEER ORDERS.

Corps Orders issued to-day by
Lieut-Col. A. Chapman V. D.
state:—

Joined.
Private C.W. Fulcher joined the
Corps on 28th inst, allotted Corps
No. 1851 and posted to Stretcher
Bearer Section.

Leave.
Pte. W. S. Batcock is granted
leave of absence from 7.6.15 to
7.3.16.

Parades.
Parades for Saturday, 29th inst.
7 a.m. Signalling Section—
Signalling instruction at Head-
quarters. Remainder nil.

Detail.
On duty at Headquarters from
7 a.m. to-morrow to 7 a.m. 5th
June—H. K. V. R.

At Gun Club Hill, Kowloon.—
On duty from to-morrow until
morning of 5th June—H. K. V. R.

At Kowloon (Detention Camp)
On duty until to-morrow morning
H. K. V. R. On duty to-morrow
night, Civil Service Company.
Officer on duty, Lieut. Lindsell.
On duty 30th inst. Nos. 1 & 2
Sections Scouts Co. Officer on
duty, Lieut. Weall.

DAY BY DAY.

Trip to Canton.
The s.s. Kinshan will leave for
Canton to-morrow at 10 p.m.,
returning from Canton on Sunday
at 12 noon.

Sunday Excursion to Macao.
On Sunday, the Hongkong,
Canton and Macao Steamboat
Company Ltd, announce, the s.s.
Tai Shan will leave the Company's
Wing Lok Street wharf at 9 a.m.
for Macao, returning at 3 p.m.

The Prince of Wales' Fund.
To-day boxes have been placed
in the tram cars for the purpose
of helping in the collections for
the Prince of Wales' Fund, the
idea being that by this means
opportunity will be given to
those who desire to contribute
small sums without publicity.

A Convenience to Mariners.
A convenience that will be
appreciated by all officers of the
ships that call at this port is the
institution of a launch service
for the purpose of putting officers
on board their craft after dark.
The arrangements which are for
the despatch of a launch at 10
p.m. and midnight from Blake
Pier have been made by the China
Coast Guild with the authorities.

PRINCE OF WALES' FUND.

Subscription List No. 34.

"Windfall" ...	\$100
Mr. R. D. Harvey's Fund	
Captain Lossius ...	10
Mr. and Mrs. Wilding,	
April (Hoikow) ...	15
Mr. R. R. Outhbert, April	
(Hoikow) ...	10
Mr. H. O. Jones, Moh.	
April May (Hoikow) ...	30
Mr. and Mrs. Stark	
Toller, April (Hoikow) ...	10
Arthur Lawrence Toller,	
April, (Hoikow) ...	3
Gerald Stark Toller,	
April, (Hoikow) ...	2
Kowloon Dock Staff	
(April) ...	279

Already acknowleg-
ed Lists 1/33 ... \$246,309.33

Monthly Subscrip-
tions ... 159.80

Already acknowleg-
ed Lists 1/33 ... 43,541.40

43,701.20
\$293,466.53

Remitted to London:—
22/12/14 £17,000 at
1/9.5/18 29/3/15
£7,000 at 1/9½ and
1/10 ... 268,174.61

Balance in hand ... \$ 22,291.12

N. J. STARR.
Hon. Treasurer.
Hongkong, 27th May, 1915.

North Point Bathing.

Bathing at North Point opens
on June 1, when the tents will
again be placed in the customary
position by the Tramway com-
pany. In addition to this, arrange-
ments are also being made for
a continuation of the band nights
which have proved so popular in
previous years. The Government
are repairing the pier, and are,
we are informed, rendering every
assistance. There will be a band
stand and a matched with a large
verandah at which refreshments
will be served by the Alexandra
Cafe.

OFFICIAL MARKET PRICES

35 有仁 in value (excepting the articles enumerated in clause 5 in Proclamation
36 金生年 No. 18 of the 30th October, 1914, and in the above Schedule)
18 天坤甲寅 shall if made in subsidiary coin be subject to an additional charge
of 15 per cent.

(Continued from yesterday.)

(Continued from yesterday.)

From the Front.

The returns furnished by trade associations show that, of a membership of 1,243,241, 80,231, or 6.5 per cent. were unemployed at the end of January compared with 10.5 per cent. at the end of December and 4.7 per cent. on the corresponding date in January, 1914.

COUNTRIES ENGAGED:

Germany	} against	Britain.
Austria		Russia.
		France.
		Belgium.
Turkey		Japa
		Servia
		Montenegro.

ARMY TERMS EXPLAINED.

Army corps is a complete army on a small scale in itself. The strength varies from 35,000 to 45,000 men.

Division is a force of infantry, cavalry, and artillery, usually with a strength of from 15,000 to 20,000 men.

Brigade is a force of infantry or cavalry. The infantry brigade is from 4,000 to 7,000 strong. The cavalry brigade is from 1,000 to 2,000 strong.

Regiment of infantry is from 2,000 to 4,000 strong. A cavalry regiment is from 500 to 1,000 men strong.

Squadron of cavalry is from 150 to 200 men strong.

Battery of artillery in the British and French armies has 8 guns and about 200 men. In the German Army consists of 4 guns and 150 men. In the Russian Army it consists of 8 guns and 250 men.

PRINCIPAL EVENTS.

July 23—Austria sends an ultimatum to Servia.
 July 31—Russia orders general mobilisation.
 Aug. 1—Germany declares war on Russia. French Cabinet orders general mobilisation.
 Aug. 2—German forces enter Luxembourg. Germany demands free passage through Belgium.
 Aug. 4—England sends ultimatum, demanding observance of Belgian neutrality. Germany rejects ultimatum. German troops attack Liege.
 Aug. 5.—England announces a state of war with Germany.
 Aug. 7.—Germans enter Liege. French invade southern Alsace.
 Aug. 8. — Italy reaffirms neutrality.
 Aug. 15.—Austrians enter Servia. Japan sends ultimatum to Germany.
 Aug. 17.—British expeditionary force completes its landing in France.
 Aug. 19—Beginning of battle of Lorraine.
 Aug. 20—Germans enter Brussels.
 Aug. 23—Germans enter Namur and begin attack on Mons.
 Aug. 24—British begin retreat from Mons.
 Aug. 25—French evacuate Mulhausen.
 Aug. 26—Non-partisan French Cabinet organised. Germans take Longwy.
 Aug. 27—Louvain burned by Germans. Japanese blockade Tsingtau.
 Aug. 28—Battle of Heligoland.
 Sept. 2—German advance reaches Senlis, thirty miles from Paris, and swings eastward. French Government moves to Bordesaux.
 Sept. 3—Russians occupy Lemberg.
 Sept. 5—Battle of the Marne begins.
 Sept. 7—Manbeuge taken by the Germans.
 Sept. 12—German retreat halts on the Aisne.
 Sept. 20—Germans bombard Rheims and injure the famous Cathedral.
 Sept. 22—German submarine sinks British cruisers Aboukir, Cressy, and Hogue. Russians capture Jaroslav and invest Przemysl.
 Sept. 26—British troops from India land at Marseilles.
 Sept. 28—Germans begin siege of Antwerp.
 Oct. 2—Germans defeated at Augustow.

Oct. 5.—Belgian Government removed from Antwerp to Ostend.
Oct. 7.—Bombardment of Antwerp begins.
Jan. 8.—French advance across Aisne, north of Soissons.
Jan. 13.—Turks occupy Tabriz. Count Berchtold resigns.
Jan. 19.—German air fleet bombs Harbours of Yarmouth and other Norfolk coast towns.
Jan. 21.—General Falkenhayn, German War Minister resigns.
Jan. 24.—British naval victory in North Sea; the Blücher sunk.
Jan. 26.—Germans lose two battalions at Givency and Quinchoy.
Jan. 31.—Germany inaugurates submarine raids on British shipping.
Feb. 3.—German destroyer sunk by Russian submarine off Denmark. German auxiliary cruiser sunk off Patagonia.
Feb. 5.—Turks attempt to cross Suez Canal.
Feb. 8.—Allies resolve to unite financial resources.
Feb. 8.—Total British casualties 104,000. Turks retreat from Suez Canal.
Feb. 10.—Germans execute the rebel Maritz.
Feb. 17.—Canadian contingent lands in France.
Feb. 20-27.—Over 10,000 Germans surrender in France.
Feb. 27.—Allied Fleet enters the Dardanelles after destructive bombardment.
Oct. 9.—Antwerp occupied by the Germans.
Oct. 12.—A Boer commando in the Cape Province mutinies.
Oct. 13.—Belgian Government transferred from Ostend to Havre.
Oct. 14.—Allies occupy Ypres. Battle begins on the Yser.
Oct. 15.—Ostend occupied by the Germans.
Oct. 16.—British cruiser Hawke sunk by German submarine.
Oct. 24.—Ten days' battle before Warsaw ends in German defeat.
Oct. 27.—Russians reoccupy Lodz and Radom.
Oct. 29.—Turkey begins war on Russia by naval attacks on Odessa and in the Crimea.
Oct. 30.—Col. Maritz, rebel leader driven out of Cape Colony.
Nov. 1.—German naval victory off the coast of Ochi.
Nov. 3.—German squadron makes a raid on British coast near Yarmouth.
Nov. 4.—German cruiser Yorck strikes mine in Jade Bay and sinks.
Nov. 5.—England and France declare war on Turkey. Dardanelles forts bombarded. Russians reoccupy Jaroslavl.
Nov. 6.—Tsingtau surrenders.
Nov. 7.—Russians enter East Prussia.
Nov. 10.—The Emden destroyed.
Nov. 11.—Germans capture Dixmude.
Nov. 12.—Russians occupy Johannisburg in East Prussia.
Nov. 19.—House of Commons votes a new army of 1,000,000 men. More than 1,100,000 men already under arms, exclusive of Territorials.
Nov. 23.—Russians surround German corps south of Lodz.
Nov. 26.—British battleship Bulwark destroyed by explosion in the Medway River. Germans break through Russian circle near Lodz.
Dec. 1.—German Reichstag votes new credit of five billion marks. King George in Flanders.
Dec. 2.—Austrians occupy Belgrade. Gen. De Wet captured.
Dec. 3.—Servians turn on Austrians in three days' battle which ends in a notable Serbian victory.
Dec. 6.—Germans occupy Lodz.
Dec. 8.—British naval victory off Falkland Islands. British occupy Bassorah, in Asia Minor.
Dec. 9.—Gen. Byers, Boer leader, killed at the Vaal River.
Dec. 13.—British submarine sinks the Messudieh in Dardanelles.
Dec. 14.—Servians capture large Austrian forces.
Dec. 15.—Austrians evacuate Belgrade.
Dec. 16.—German cruisers bombard Scarborough and Hartlepool.
Dec. 18.—Egypt proclaimed a British protectorate. Gen. Botha regards Boer rebellion as at an end.

Dec. 20-26.—Severe fighting on the line of the Parana River.

Dec. 22.—French Parliament assembles.

Dec. 23.—French Chamber votes war credit of \$340,000,000.

Dec. 25.—British naval and aerial raid against Ouzhaven.

Dec. 28.—French occupy St. Georges, near Nieuprt.

Jan. 1, 1915.—British battleship Formidable sunk in the Channel.

Jan. 3.—French capture Steinbaug.

Jan. 3-4.—Russians win decisive victory over Turks in the Caucasus. Russians overrun Bukovina.

Mar. 1.—House of Commons votes supplementary credit of 37 millions and a fresh credit of 250 millions.

March 8.—British aeroplanes attack Ostend.

March 9.—Second Canadian contingent lands in England.

March 3-10.—Four German submarines accounted for.

March 10.—British capture Neuve Chapelle.

March 14.—Announced that German losses in La Bassee region total 10,000 in three days.

March 14.—German cruiser Dresden sunk off Juan Fernandez Island.

March 16.—Sir John French estimates German losses in La Bassee region to be 17,000.

March 18.—British battleships Irresistible and Ocean and French battleship Bouvet sank by floating mines in Dardanelles. Admiralty announces that it has reason to believe the Karlsruhe was sunk off the West Indies in November.

March 19.—Russians enter Memel, East Prussia.

March 21.—Futile Zeppelin raid on Paris.

March 22.—Pizemyl surrenders to the Russians.

March 24.—British airmen carry out successful attack on German submarine works at Hoboken.

March 25.—German submarine U29 sunk with all hands.

March 29.—Russian Fleet bombards the Bosphorus. German submarine sinks West African liner Falaba.

March 31.—Australia offers another contingent.

April 6.—His Majesty the King forbids consumption of wines, spirits and beer in any of his houses.

April 8.—Prinz Eitel Friedrich interned in Norfolk Navy Yard, U.S.A.

April 12.—Kron Prinz Wilhelm puts in at Newport News. Announced that second Canadian contingent will be despatched in the near future.

HOTEL LIST.

Hongkong Hotel.	
Anderson J E	Rales F H
Akers W H	Kulka F
Ashley J A	Kay A
Baekhouse H	Lambert E B
Bell O D J	Lloyd G T
Bellillos, Mrs E R	Layessa C
Bopp E	Lang M G
Barenante D	Lea Bishop & Mrs
Burns M & Mrs R	Lennox Miss
Brown Miss B B	Lim Kin Jin Mr &
Cockingsale L	Lim Tang Day
Carrington J H	Marriott Dr & Mrs O
Cannellator T D	Mayer Mr & Mrs C E
Chillsworth G	Mohda K B
Cnylla F	Moody Mr & Mrs J H
Clayton W E	N
Cochran E	Mann Mrs R R
Cumstuck-Cole Capt	McClullo G S
Church Mrs H O	Merrett J
Cutlin H	McClure Capt & Mrs
Cookson Mr & Mrs	Maneline O
Crowwell F D	Mordough Mr & Mrs
Cassell H	J C
Cannell Capt E	Neighbour W R
Canning Mrs L	Ormiston J
Cuffy Miss M E	Fletcher A J
Cavale Mr & Mrs F E	De Cerce M A C
Cannell Mr & Mrs	Purdon M G C
J M	Pound E H
Cannell Mr & Mrs	Parrott Capt R B
Cannell Mr & Mrs	Reay, Miss F
Cannell Mr & Mrs	Ray, E. H
Cannell Mr & Mrs	Rayner Lt Col and
Cannell Mr & Mrs	Mrs
Cannell Mr & Mrs	Madams Mrs J A
Cannell Mr & Mrs	Bowen J
Cannell Mr & Mrs	Reach G P
Cannell Mr & Mrs	Reynolds J
Cannell Mr & Mrs	Rice Mrs R J
Cannell Mr & Mrs	Runyan Mr & Mrs
Cannell Mr & Mrs	Runyan Miss
Cannell Mr & Mrs	Richardson, G A
Cannell Mr & Mrs	Robinson Mrs F
Cannell Mr & Mrs	Riley Mrs E
Cannell Mr & Mrs	Smith W
Cannell Mr & Mrs	Sorley V H
Cannell Mr & Mrs	Swaffield H E
Cannell Mr & Mrs	Smith Mrs A G
Cannell Mr & Mrs	Stockman S
Cannell Mr & Mrs	Stenuller H E
Cannell Mr & Mrs	Sanderson Mrs
Cannell Mr & Mrs	Smith Mr & Mrs H
Cannell Mr & Mrs	Stiel J W
Cannell Mr & Mrs	Speed Capt J
Cannell Mr & Mrs	Sundelmeier W A
Cannell Mr & Mrs	Southmayd J B
Cannell Mr & Mrs	Swift Mr & Mrs G H
Cannell Mr & Mrs	Taylor Mr & Mrs J
Cannell Mr & Mrs	Tietzel G

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GRIMP CUT.

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IT DOES NOT BITE THE TONGUE.

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- PHOTOGRAPH -

The photograph on the current issue is a picture of a relative of a Hongkong resident at the Front.

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[illegible]

Commercial.

SHARE REPORT.

COMPARATIVE SHARE QUOTATIONS.

S.—SELLERS SA.—SALES B.—BUYERS N.—NOMINAL

STOCK.	To-day's Closing Prices	Number of Shares	Par Value	Paid Up	1914. Highest	1914. Lowest	1915. Highest	1915. Lowest	Last Dividend and Date
Banks.									
H'kong & Shanghai Banking Corp.	£792 b.	120,000	\$125	all	855 July	700 Oct.	792	790	£2. 3/- & 5/- bonus at ex 1/9/14 equal to \$27.27 for 1/2 year ending 31/12/14
Marine Insurance.	360 b. x	10,000	\$250	59	350 Dec.	305 Oct.	360	360	Final of \$4 a/c 1913. Interim of \$18 a/c 1914.
Canton Insurance Office, Ltd.	div.	10,000	\$15	£3	145 May	133 Jan.	170	170	Interim of 12 1/2 p.c. for 1914
North China Ins. Co., Ltd.	1170 b	12,400	\$250	100	847 1/2 April	700 Oct.	\$860	\$855	Final of \$20 and bonus of \$5 making \$55 for 1913 and Interim of \$30 for 1914
Union Ins. Society of Canton, Ltd.	\$860 n	12,000	\$100	60	210 April	192 1/2 Jan.	225	225	Final of \$15 mak. \$18 for 1913 & Int. of \$3 for 1914
Yangtze Ins. Assoc. Ltd.	\$325 b.	12,000	\$100	60	210 April	192 1/2 Jan.	225	225	
Fire Insurances.									
China Fire Ins. Co., Ltd.	\$131 b.	20,000	\$100	20	160 July	140 Oct.	131	130	\$9 for 1913
H'kong Fire Ins. Co., Ltd.	\$385 b.	8,000	\$250	50	395 Feb.	368 April	385	385	\$27 for 1913
Shipping.									
China & Manila S.S. Co., Ltd.	\$4.90 b.	30,000	\$25	all	10 Jan.	5 1/2 Dec.	4.90	4.90	\$1 for 1906
Douglas Steamship Co., Ltd.	\$50 b.	20,000	\$50	all	36 Mar.	27 1/2 Nov.	50	45	\$3 for year ending 30.6.14
Hongkong C. & M.S.S. Co., Ltd.	23 b.	80,000	\$15	all	29 1/4 Jan.	22 Dec.	23	23	Final of 49 cts. making 90 cts. for year ending 31.12.14
Indo-China Steam Navigation Co., Ltd.	\$98 s.	60,000	\$5	all	79 Jan.	50 Sept.	99	98	Final of 3% making 6% on preferred shares & 5% on deferred shares for year 1913
Shell Transport & Trading Co., Ltd.	\$93/6 sa.	3,797,610	\$1	all	100/- Feb.	70/- Sept.	93/-	93/-	Interim of 1/- a/c 1914 No. 23
Star Ferry Company, Ltd.	\$37 s. ex	40,000	\$10	all	49 Mar.	40 Nov.	39	36	\$1.70 per share and bonus of 30 cents per share for year ending 30/4/14
Refineries.									
China Sugar Refining Co., Ltd.	\$111 s.	20,000	\$100	all	96 1/2 Feb.	70 Nov.	117	111	\$3 for 1912
Luzon Sugar Refining Co., Ltd.	\$29 s.	7,000	\$100	all	31 Jan.	17 Dec.	29 1/2	28 1/2	\$3 for 1897
Mining.									
Kailan Mining Admin'n.	33/6 s.	1,000,000	\$1	all	41/- Feb.	33/6 Dec.	33/6	33/6	Final of 5% Coupon No. 4 making 10% for year ending 30/6/14
Raub Australian Gold Min'g Co., Ltd.	\$3.60 b.	200,000	\$1	all	3.10 Jan.	1.90 Nov.	3.60	3.60	1/2 for 1909
Tromoh Mines Ltd.	\$32/6 s.	160,000	\$1	all	39/- Feb.	19/6 Nov.	32/6	32/6	1/- mak. 7/6 a/c 1913
Docks, Wharves and Godowns &c.									
H'kong & K.W. & G. Co., Ltd.	\$70 b.	60,000	\$50	all	89 Jan.	73 Nov.	72	69	\$3.50 for year 1914
H'kong & W'poo D. Co., Ltd.	\$63 sa.	50,000	\$50	all	77 Jan.	53 Oct.	63 1/2	57	\$3 dividend for year 1914
S'hai Dock & Eng. Co., Ltd.	\$13 1/2 b.	55,700	\$100	all	60 July	50 Dec.	51 1/2	51	Tls. 5 for 1913
S'hai & H'kew W. Co., Ltd.	\$80 b.	36,000	\$100	all	109 Jan.	82 1/2 Dec.	83	80	Tls. 5 for 1914
Land, Hotels and Buildings.									
Anglo French Lands	\$194 b.	13,000	\$100	all	128 July	120 Dec.	94	94	Tls. 6 1/2 for year ending 29.2.14
H'kong Hotel Co., Ltd.	\$114 b.	20,000	\$50	50	128 July	120 Dec.	114	112	\$2.50 for half year ending 31.12.14
H'kong Land Investment Co.	\$108 s.	50,000	\$100	all	117 1/2 July	98 Nov.	108	108	\$3 for year ending 31.12.14
H'phreys Estate & F. Co., Ltd.	\$7 s.	150,000	\$10	all	9 1/2 Jan.	7 Nov.	7	7	45 cents for year 1914
K'loon Land & Building Co., Ltd.	\$40 b.	6,000	\$50	all	45 1/2 Jan.	47 Feb.	40	40	\$3 for 1914
Shanghai Lands	\$101 b.	78,000	\$50	all	98 Dec.	89 Oct.	101	101	Final of 6 p.c. making 12 p.c. for 1914
West Point Building Co., Ltd.	\$71 b.	19,500	\$50	all	73 June	66 Feb.	70 1/2	70	\$2.25 for half year ending 31.12.14
H'kong Central Estates	\$100 s.	10,000	\$100	all	—	—	100	100	\$4.09 for 7 months ending 31.12.14
Cotton Mills.									
Fwo Cotton S. & W. Co., Ltd.	\$156 b.	20,000	\$50	all	138 July	125 May	156	152 1/2	Tls. 12 for year ending 31.10.14
Hongkong Cotton Co.	\$7 1/2 b.	125,000	\$10	all	8 1/4 Mar.	7 June	7 1/2	7	50 cents 31.7.08
Kung Yik	\$14 1/2 b.	76,000	\$10	all	14 Jan.	11 Mar.	14 1/2	13 1/2	Tls. 1.20 for year ending 30.11.14
I nou Kung Mow	\$19 1/2 b.	8,000	\$100	all	110 Feb.	70 May	89	86	Tls. 12 for 1913
Shanghai Cottons in S'hai	\$19 1/2 b.	40,000	\$50	all	135 Feb.	70 Nov.	99 1/2	97 1/2	Div. Tls. 6 Bonus Tls. 4 Extra Bonus Tls. 1 year end'g 30.6.14
Miscellaneous.									
China Borneo Company, Ltd.	\$10 s.	60,000	\$10	all	12 May	10 Dec.	10	10	85 cents for 1914
China Light & Power Co., Ltd.	\$4 1/2 s.	50,000	\$5	all	4.50 July	4 April	4 1/2	4 1/2	6% for year ending 28.2.06
Do. (Spec. shares)	\$4 1/2 s.	50,000	\$5	all	—	—	—	—	70 cts. for 1914
China Prov. L. & M. Co., Ltd.	\$3 b.	125,000	\$10	all	9 Jan.	7 Nov.	8 1/2	8.00	\$1.50 for year ending 31.7.14
Dairy Farm Company, Ltd.	\$34 b.	40,000	\$5	all	39 June	35 Aug.	34	34	50 cts. for 1914
Green Island Cement Co., Ltd.	\$6.5 b.	400,000	\$10	all	6.90 Jan.	5 Dec.	6.90	6.70	\$2.00 per share for 1914
Hongkong Electric Co., Ltd.	\$39 s. div.	60,000	\$10	all	49 Jan.	36 Nov.	41 1/2	41 1/2	Final of \$6 mak'ng \$8 1/2 for 1914
Hongkong Ice Co., Ltd.	\$18 1/2 b.	6,500	\$25	all	217 1/2 July	174 Dec.	184	184	Final div. of 6d. making 7 1/2 p.c. for 1913
Hongkong Rope Mfg. Co., Ltd.	\$26 1/2 b.	60,000	\$10	all	25 June	22 Apr.	26 1/2	26 1/2	Interim of T. 1 making T. 2 a/c 1913
Hongkong Tramway Co., Ltd.	\$5.10 b.	325,000	\$5	all	13/- July	7/- Feb.	5.20	5.10	70 cts. on fully paid shares and 7 cts. on 1/2 paid shares for year ending 30.4.15
Langkats	\$41 b.	250,000	\$10	all	64 1/2 Mar.	28 Dec.	42	40	\$1.50 for 1910.
Peak Tramway Co., Ltd. (Old)	\$9.30 x div.	25,000	\$10	all	10 1/2 Jan.	9 1/2 Dec.	10	10	None
Do. (New)	\$9.30 x div.	50,000	\$10	all	93 cts. Jan.	75 cts. Dec.	\$1	\$1	None
Philippines Ld.	\$4 b.	75,000	\$10	all	—	—	4	4	None
H. Price & Co., Ltd.	\$5 b.	12,000	\$10	all	—	—	5	5	None
Societe des Pulpes et Papier	\$20 s.	13,200	\$50	all	—	—	20	20	None
ories du Tonkin	\$3 1/2 s.	20,000	\$5	all	5.00 June	4 Nov.	3 1/2	3 1/2	35 cts. for year ending 31.5.14
Steam Laundry Co., Ltd.	\$16 1/2 b.	27,723	\$10	all	22 1/2 Feb.	17 Jan.	16 1/2	16 1/2	\$1.00 per share for year ending 31.12.14
Union Water-boat Co., Ltd.	\$7.10 b.	90,000	\$10	all	8 1/2 April	6.90 Dec.	7.10	7.10	70 cts. for 1913
Watson and Co., Ltd.	\$7.10 b.	90,000	\$10	all	8 1/2 April	6.90 Dec.	7.10	7.10	50 cts. on old shares and 25 cts. on new year shares for year ending 30.6.14
William Powell, Limited.	\$6 1/2 s.	21,000	\$7	all	9 1/2 Jan.	6 1/2 Dec.	6 1/2	6 1/2	\$1. Interim a/c year 31.8.14
S. C. Morning Post	\$29 b.	6,000	\$25	all	30 June	92 Dec.	29	29	

WRIGHT & HORNBY.

Share and General Brokers

6, Des Vaux Road Central. Tel. address, Rectitude.

CORRECTED TO NOON, MAY 28, 1915.

THE TELEGRAPH DOES NOT HOLD ITSELF RESPONSIBLE FOR ANY OF THE ABOVE QUOTATIONS.

EXCHANGE.

28th May.

Selling.									
T/T London	1/9 3/4	Demand India	137 1/4	T/T France	2.30	6 m/s. France	2.46		
Demand	1/9 13/16	T/T Bombay	137 1/4	Demand Paris	2.30	Gold Leaf per tael	\$57.10		
30 d/s	1/9 7/8	Demand Bombay	137 1/4	On Haiphong	8 1/2 prem.	Sovereign	\$10.85	nom.	
60 d/s	1/9 15/16	T/T Calcutta	137 1/4	On Saigon	8	Bar Silver ready	23 1/2		
4 m/s	1/10	Demand Calcutta	137 1/4	On Bangkok	85	forward			
T/T Shanghai	78	Demand Manila	89	Buying:					
Private 30 d/s	8 1/2	T/T San Fco & N.Y.	43 1/2	4 m/s. L/C	1/10 3/8	SUBSIDIARY COINS.			
T/T Singapore	77 7/8	Demand New York	43 1/2	4 m/s. D/P	1/10 1/2	Discount per \$100:			
T/T Japan	89 1/4	T/T Java	110 1/2	6 m/s. L/C	1/10 1/2	Chinese	20 cts. pieces	\$18 11/16	
T/T India	137	T/T Marks	Nom.	30 d/s. Sney & M.	1/10 5/8	Chinese	20 cts. pieces	\$18 13/16	
		Demand Germany		30 d/s. San Fco & N.Y.	45 1/8	Hongkong	20 cts. pieces	\$8 5/8	
				4 m/s. Marks	Nom.	Hongkong	10 cts. pieces	\$8 5/8	
				4 m/s. France	2.41				

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N. S. MARSHALL, Manager.
Hongkong, 22nd Oct. 1914

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Amoy, Hankow, Hongkong, Kobe, London, Lyons, Manila, Peking, Shanghai, Singapore, Tientsin, Yokohama.

Agencies at:
Nagasaki, Newchwang, New York, Osaka, Porto, Rangoon, San Francisco, Shanghai, Tientsin, Tokyo, Yokohama.

Interest Allowed on Current Account Deposits received for fixed period at rates to be obtained on application.

EISHI ONO, Manager.
Hongkong, 15th March, 1915.

NOTICES.

THE CHINA PROVIDENT LOAN AND MORTGAGE CO., LTD.

(Capital Paid-up \$1,250,000.)

Loans on Mortgage of House Property, &c.

Goods received on Storage.

Advances made on Merchandise.

Loans made on the Provident System.

(Rates and Particulars on application.)

The Office of TRUSTEE, EXECUTOR OF WILLS, ATTORNEY, &c., Undertaken and Executed by SHEWAN, TOMES & CO. General Managers.

Hongkong, 19th March, 1890

PEAK TRAMWAY CO. (LIMITED).

WEEK DAYS.

1.00 A.M. to 1.00 P.M. Every 15 MIN.

1.00 P.M. to 1.00 A.M. Every 15 MIN.

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BANKS

HONGKONG & SHANGHAI BANKING CORPORATION.

Paid-up Capital \$15,000,000
RESERVE FUNDS:

Sterling £1,500,000 at 2/- = \$15,000,000

Silver \$18,000,000

WAR BRIEFLETS.

The secretary of the New Constitutional Society for Women's Suffrage informs us that the society has declined to send delegates to the International Congress to be held at The Hague to discuss the conditions of a peace settlement, and strongly disapproves of the holding of the Conference at this time.

Wellington, April 8.—Fifty nurses who have been accepted for the Red Cross service at the front have left for England. They were given an enthusiastic farewell. Mr. Allen and Sir Joseph Ward were present.

The Aldershot District Council have granted all their workmen who are receiving not less than 28s. a week a bonus of 2s. during the war to meet the increased cost of living.

A telegram from Rome to Paris states that the Pope has promulgated a decree that Catholics should recite during May a prayer for peace composed by the Pope himself.

Germany, says a New York telegram, is to be dropped from the curriculum of the Annapolis Naval Academy. Mr. Daniels, the Navy Secretary, has ruled that half the classes shall take up French, and the other qualify in Spanish.

At the court martial, Captain Herall was acquitted of the murder of his wife.—Reuters.

A letter received in Basle from a responsible source states that it has been decided to kill all dogs in Germany with certain rare exceptions, but that the slaughter has been deferred until the population has been further impressed by the shortage of food.

Saving the occurrence of entirely unforeseeable events, we may count on changing places with England as a supreme naval power by the summer of 1916 at the latest (says the *Hamburger Nachrichten*).

The council of the Royal Philatelic Society have decided to suspend the awarding of the "Crawford," "Tapping," and "Tillard" medals until after the war. These medals were instituted at the general meeting early last year, and in ordinary circumstances would have been awarded at the annual general meeting to be held in June.

The Ontario Department of Agriculture has arranged for the growing of a potato war crop by 35,000 children in 245 rural schools of the province, the proceeds of which will be devoted to a patriotic purpose.

Total gold shipments from Japan to America since the start of the outbreak of Europe's war approximate \$16,250,000, gold.

Greece Afraid the Allies will Lose. Amsterdam. According to the *Bona* correspondent of the *Berliner Tageblatt* M. Venezelos, during the course of a conversation with a party of friends, declared that the Powers of the Triple Entente would welcome Greece as an ally, even if she would only provide a few divisions of troops and the services of her fleet. The General Staff, however, opposed taking such a step, as they feared that Germany would not only defect France and Russia, but Britain also.

IT IS WHAT YOU GET MORE
THAN WHAT YOU PAY. THE
DOUBLE STRENGTH MEANS
DOUBLE VALUE.

LOTUS MOKHA
IS UNIFORMLY EXCELLENT

Obtainable Everywhere.

RUTTONJEE & SON.

WAR ITEMS.

France Backs Mew Plant. Pottsville, Pa., April 18.—Although some local investors are interested in the new gun cotton factory at Mount Carbon, work on which is being rushed night and day, developments to-day indicated that the French Government is at the back of the industry and that orders have been guaranteed which will keep the factory busy until January 1, 1916. The company will work under the name of the Nitrate Products Company.

Amsterdam.—The *Berliner Lokalanzeiger* says "respecting the decision to imprison German submarine crews and officers in naval prisons, and Sir Edward Grey's declaration that they are not honourable opponents:—

"We will not discuss with English or other foreigners the honour of our submarine officers. Our Government's energetic protest against British arrogance being unsuccessful, it must immediately be followed by action. As a matter of course international law does not allow prisoners of war to be put into dungeons."

Narrow Escape of Cobalt Town. Toronto, April 18.—The authorities indicate that sensational evidence will be produced against the three Germans arrested and held without bail for conspiring to blow up the dynamite magazine of the Nipissing Mining Company, Cobalt. Investigation shows that a 20ft. fuse was used, ending in a stick of dynamite, which would have exploded over 2,000 sticks, or nearly three tons of the most powerful explosive known. By some chance the fuse went out within half an inch of the stick of dynamite which it was intended to ignite. Thus the town of Cobalt and its surroundings were saved by half an inch.—*The Times*.

Treatment of Hostages in Germany. Paris, April 8. An official communiqué published by the Minister of Foreign Affairs gives a letter addressed by a 60-year-old Frenchman who was recently taken from Belgium to Germany as a civilian prisoner. Among the prisoners (writes the Frenchman) were many of 70 and 80 years of age. Two of these old men, who had been obliged to lie down on hard boards, had died of exposure. Two hundred and forty persons were confined in an open attic hardly big enough to accommodate 60, and all these unhappy creatures were without a change of linen clothing, and were not even provided with any facilities for washing. A week after their arrival they were covered with vermin. Out of 1450 civilian prisoners in our camp 220 died between October and the end of December. Five of those who died were priests.

Making Cripples

That's what Rheumatism is doing. Stiffening joints, drawing hands out of shape, weakening muscles—making the strong weak, the young old, and the old helpless. But this terrible trouble may be stopped by the use of LITTLE'S ORIENTAL BALM. Rub it into the aching muscles, the swollen joints, the painful limbs. Just rub it in—the balm will do the rest. And soon you'll have ease and freedom from pain. Stiffness and weakness will disappear. You'll be strong and well.

Sold at 1s. 4d. per bottle.

Agents for Hongkong.
Messrs. A. S. WATSON & Co., Ltd.

POST OFFICE.

Much inconvenience and delay in the delivery of correspondence is caused by residents who change their addresses, failing to notify the General Post Office. Residents arriving in or leaving the Colony, or changing their address in the Colony, are requested to notify the clerk at the Poste Restante, General Post Office, of the change of address at the earliest opportunity.

The Services to Germany, Austria, and their Colonies, and to the Ottoman Empire are suspended.

Registered Letters to the Caroline, Ladrones, Pelew and Marshall Islands can now be accepted for transmission.

The attention of the Public is directed to Para. 28 of the Hongkong Postal Guide which reads as follows:—

The usual time for closing a mail is one hour, before the steamer is advertised to sail. Letters prepaid with 10 cents in addition to the postage will, if handed over the counter, be received after the advertised time of closing the mail until the mail has actually left the office.

MAILS DUE.

Negapatam, Chilli, 1st June.
Frederick, Chilli, 1st June.

MAILS CLOSE TO-MORROW.

Halphong—Per GEMINI, 29th inst. 8 a.m.
Hohow & Pakhot—Per SINGAN, 29th inst. 10 a.m.

Hohow, Pakhot & Halphong—Per SUNGKIANG, 29th inst. 10 a.m.
Batavia, Samarang & Sourabaya—Per TJIMANOOK, 29th inst. 10 a.m.

Saigon, Straits, Burmah, Ceylon, Adelaide, Western Australia, India, Aden, Egypt & Europe—Per AMAZON, 29th inst. noon.

Philippine Islands—Per YUENSANG, 29th inst. 2 p.m.

Shanghai & North China—Per WING-SANG, 29th inst. 4 p.m.

Halphong—Per TAKSANG, 29th inst. 4 p.m.

Shanghai, and North China (Europe via Siberia)—Per KANCHOW, 29th inst. 4 p.m.

(Tientsin-Pukow Railway Shanghai Br. P. O. Wednesday 2nd June.)

SUNDAY, 30th May.

Swatow, Amoy & Tamsui—Per DALIN MARU, 30th inst. 9 a.m.

MONDAY, 31st May.

Shanghai, & N. China—Per KWONG-SANG, 31st inst. 4 p.m.

TUESDAY, 1st June.

Swatow, Amoy & Fuchow—Per HAI-CHING, 1st June noon.

Shanghai, North China, Japan via Nagasaki, Honolulu, United States, South America & Europe via San Francisco & U.S. Kingdom via Canada (Europe via Siberia)—Per SIBERIA, 1st June, noon.

(Tientsin-Pukow Service Shanghai Br. P. O. Saturday, 5th June.)

Philippine Islands—Per CHINHUA, 1st inst. 3 p.m.

Shanghai, and North China (Europe via Siberia)—Per LUCHOW, 1st June, 3 p.m.

(Tientsin-Pukow Railway Shanghai Br. P. O. Saturday, 5th June.)

WEDNESDAY, 2nd June.

Straits & India via Calcutta—Per NAMSANG, 2nd June, 2 p.m.

THURSDAY 3rd June.

Straits, Ceylon, Port Said, Marseilles, & London—Per FUSHIMA M., 3rd June 11 a.m.

Sandakan—Per MAUSANG, 3rd June, 11 a.m.

Wei-hai-wei & Tientsin—Per HUI-CHOW, 3rd June, 3 p.m.

FRIDAY, 4th June.

Swatow, Amoy & Fuchow—Per HAI-MUN, 4th June, 1 p.m.

SATURDAY, 19th June.

Australia, New Zealand, Tahiti, via Port Darwin and New Guinea via Thursday Is.—Per CHANGSHA, 19th June 2 p.m.

Oysters, Fresh, Fried or Stewed
Findon Haddocks, Kippers &c.
ALEXANDRA CAFE.

SHIPPING NEWS.

ARRIVED.

Halyang, Br. s.s. 1,363, A. E. Hodgins, 27th May—Saigon, 23rd May—Chinese.

Hongbe, Norw. s.s. 2,055, Eydom, 27th May—Singapore, 21st May, Gen.—Chinese.

Toyo Maru, Jap. s.s. 2,243, O. Hayakawa, 27th inst.—Dairen, 20th inst.—Coal—M.B.K.

Phoumpen, Br. s.s. 1,610, W.O. Bird, 28th inst.—Saigon, 24th inst.—Gen.—Order.

Hudson Maru, Jap. s.s. 3,798, 28th inst.—Moji, 22nd inst.—Coal—M.B.K.

Fuku Maru, Jap. s.s. 3,087, H. Chiesaki, 28th inst.—Gen.—M.B.K.

Chinhua, Br. s.s. 1,351, Lidford, 28th inst.—Manila, Gen.—B. & S.

Luchow, Br. s.s. 1,217, D. Davies, 28th inst.—Shanghai, Gen.—B. & S.

Chiyen, Chl. s.s. 1,177, Ross, 28th inst.—Canton, General—C.M.S.N. Co.

DEPARTED.

May 27.

Kwangteh for Canton
Liangchow for Shanghai
Standard, for Swatow & Bangkok

Tamie Maru for Caratou
Choyang for Shanghai via Swatow
Wada Maru for Milke

Haimun for Fuchow via Swatow
Tein for Hoilo via Manila
Soshu Maru for Anping via Swatow

Korea for San Francisco via Shanghai
Lokang for Hoilo

CLEARANCES AT THE HARBOUR OFFICE.

May 27.

Keijo Maru for Halphong
Aldenharn for Melbourne
Hongbe for Singapore via Amoy.

May 28.

Chelan Maru for Hongay
S. Rickmers for Fuchow Santa
Haitan for Fuchow via Swatow

Sugking for Halphong
Phraang for Bangkok
Taihai Maru for Dairen via Tientsin

Paoting for Canton
Chingchow for Karatu
Chungang for Singapore

Sesquya for San Francisco
Cap Rock
Taiwan Maru for Qiao Hong

PASSENGERS ARRIVED.

Per s.s. Luchow from Shanghai—Henderson, Morton, Thorvis.

PASSENGERS DEPARTED.

Per s.s. Shidzuoka Maru for Seattle etc.
Mr. & Mrs. Munster, Miss Munster (2), Mr. & Mrs. Mohr, Master Mohr, Miss Mohr, DD Mahla, A. O. Robin, T. S. Butler, Wm. May Smith, T. Makino, Miss M. Goldenberg, Mrs. Oxberry, and Kita.

WATER RETURN.

Level and Storage of water in Reservoirs on the 1st May, 1915.

CITY AND HILL DISTRICT WATER WORKS LEVEL.

1914. 1915. 1916.
Tytan 146.74 Below 131.14 Below
Tytan 131.14 Below 131.14 Below
Tytan 131.14 Below 131.14 Below

Wong-nai-chung 131.14 Below 131.14 Below
Wong-nai-chung 131.14 Below 131.14 Below
Wong-nai-chung 131.14 Below 131.14 Below

Consumption of water in the City and Hill District in millions of gallons during the month of April, 1915.

Consumption 130.22 149.82 m. gallons
Estimated population 237,119 260,719

Consumption per head per day 16.9 10.1 gallons

Intermittent supply by Rider Main in Rider Main District up to April 1914. Services to houses in Rider Main District disconnected from Rider Main and supply given by public street fountain only from 1st April 1914. Constant supply in all districts during April 1915.

KOWLOON WATER WORKS LEVEL.
1914. 1915. 1916.
Kowloon Crs. 116.14 Below
Kowloon Crs. 116.14 Below
Kowloon Crs. 116.14 Below

Consumption of water in Kowloon in millions of gallons during the month of April, 1915.

Consumption 35.30 30.75 m. gallons
Estimated population 94,400 94,500

Consumption per head per day 10.6 10.6 gallons

The Government Analyst's reports show that the water is of excellent quality.
Public Works Department.
W. CHATHAM, Water Authority.

WEATHER REPORT.

On the 28th at 11.45—
No returns from Indo-China.

Pressure has decreased moderately over Hokkaido, at Wollahai and slightly over Formosa; it has risen slightly over central and southern Japan, south China and the Philippines. The northern depression has passed into the Pacific, another appears over the Gulf of Peobilli.

The area of low pressure, which yesterday covered the central portion of the China Sea has partially up and moved north-eastwards. It is situated this morning to the south of the Formosa Channel.

Hongkong Rainfall for the 24 hours ending at 10 a.m. to-day, 0.00 inches.

FORECAST FOR THE 24 HOURS ENDING AT NOON TO-MORROW.

District. Forecast.

1 Hongkong and Neighbourhood N.E. winds, light to moderate; fine.

2 Furmosa Channel S.E. winds, moderate; rain.

3 South coast of China between H.K. and Lampoos The same as No. 1.

4 South coast of China between H.K. and Hainan The same as No. 1.

China Coast Meteorological Register.
28th May, a.m.

Station. Hour. Barometer. Temperature. Humidity. Wind. Direction. Force. Weather.

W'atsook 7a 29.75 48 78 sw 2 b
Nemuro 6a 29.13 sw 1
Hakodate 29.73 sw 4

Tokio 29.77 sw 4
Kochi 29.86 sw 1
Nagasaki 29.86 sw 1

Sagami 29.86 sw 1
Cebu 29.89 sw 1
Naha 29.87 sw 1

Ishijima 29.84 sw 2
Bonin Is. 29.83 sw 1
Chefoo 29.68 63 62 sw 5 cb

W'atsook 7a 29.75 48 78 sw 2 b
Nemuro 6a 29.13 sw 1
Hakodate 29.73 sw 4

Tokio 29.77 sw 4
Kochi 29.86 sw 1
Nagasaki 29.86 sw 1

Sagami 29.86 sw 1
Cebu 29.89 sw 1
Naha 29.87 sw 1

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Cebu 29.89 sw 1
Naha 29.87 sw 1

Ishijima 29.84 sw 2
Bonin Is. 29.83 sw 1
Chefoo 29.68 63 62 sw 5 cb

MAIL STEAMERS.

THE PENINSULAR AND ORIENTAL S. N. CO.

ENGLISH MAIL.

Will despatch VESSELS to the Undermentioned PORTS or about the DATES named:—

For	Steamers	To Sail On	Remarks
SHANGHAI	Malla Capt. C. G. Smith R.N.R.	about 3rd June	Freight & Pass.
LONDON via Usual Ports of call	Oriental Capt. A. L. Valentini	noon 5th June	Freight & Pass.
SHANGHAI, MOJI, KOBE AND YOKO-KAMA	Karmala Capt. H. G. Evans R.N.R.	about 6th June	Freight & Pass.
LONDON via S'pore, Penang, Colombo, Port Said and Marseilles	Nagoya Capt. A. B. Garwood R.N.R.	about 12th June	Freight & Pass.

Subject to alteration without notice.

All steamers are fitted with Wireless Telegraphy.

For Freight or Passage, apply to

E. A. Hewett,
Superintendent.

P. & O. S. N. Co.'s office,
Hongkong, 28th May, 1915.

PACIFIC MAIL S.S. CO.

OPERATING MODERN HIGH POWERED TWIN SCREW EXPRESS STEAMERS.

MONGOLIA 27000 tons	MANCHURIA 27000 tons
KOREA 18000 tons	SIBERIA 18000 tons
CHINA 10200 tons	NILE 11000 tons
PERSIA 8000 tons	

Between Hong Kong, Manila, Shanghai, Nagasaki, Kobe, Yokohama, Honolulu and San Francisco

"THE SUNSHINE BELT"—The Most Comfortable Route to America and Europe

SIBERIA Sailing TUESDAY, 1st June, at 1 p.m.
CHINA (via Manila) TUESDAY, 15th June, at noon.
MANCHURIA TUESDAY, 22nd June, at noon.

These steamers are famous for their modern equipment, comfort, and the superiority of the cuisine, which is under the personal supervision of Mr. V. Moroni, the world-famous chef. Large staterooms, equipped with electric fans, and running water. Berths equipped with electric reading lamps. Numerous amusements—such as wireless tank, Philippine orchestra, deck games, dances, etc.—not a dull moment throughout the trip. The Safety and Comfort of Passengers in Our First Consideration.

For further information, rates, literature, schedules, etc., apply to
King's Building (Opposite Blake Pier.) R. C. MORTON, Agent.
Panama-Pacific International Exposition San Francisco-1915 Telephone No. 141

TO SAIL

REGULAR STEAMSHIP SERVICE.

Proposed Sailing from Hongkong

For NEW YORK via PANAMA CANAL.

The s.s. "MIDDLEHAM CASTLE"

sailing hence on or about 2nd June.

For NEW YORK via SUEZ CANAL.

The s.s. "SAINT RONALD"

sailing hence about early in July.

For Freight and further information apply to

DODWELL & CO., LTD.

Agents.

Hongkong, 22nd May, 1915.

Printed and Published for the Proprietor, Dr. J. W. N. by George William Ode Barnett at 1